

# Business Responsibility & Sustainability Report

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

Sl. No.	Required Information	
1	Corporate Identity Number (CIN) of the Listed Entity	L74899DL1996PLC083073
2	Name of the Listed Entity	JBM Auto Limited
3	Year of incorporation	1996
4	Registered office address	601, Hemkunt Chambers, 89, Nehru Place, New Delhi - 110019, India
5	Corporate address	Plot No. 9, Institutional Area, Sector – 44, Gurugram – 122003, Haryana
6	E-mail	secretarial.jbma@jbmgroup.com
7	Telephone	91-129 4090200
8	Website	www.jbmgroup.com
9	Financial year for which reporting is being done	1st April, 2022 - 31st March, 2023
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE) and BSE Limited (BSE)
11	Paid-up Capital	₹ 23,64,94,264/-
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Sanjeev Kumar Telephone: + 91 129 4090200 Email id: sanjeev.kumar@jbmgroup.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone

### II. Products / Services

#### 14 Details of business activities (accounting for 90% of the turnover):

Sl. No	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Sheet Metal Components and Systems for Automobiles	Business of manufacturing of Automobiles Parts for Passenger Vehicles, Commercial Vehicles, and Farm Equipments etc.	81.12%
2	OEMs (Electric and CNG Buses)	Manufacturing of Electric and CNG Buses	12.05%
3	Tools, Dies & Moulds	Manufacturing of Tools, Dies & Moulds	6.83%

#### 15 Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

Sl. No	Product / Service	NIC Code	% of total Turnover contributed
1	Sheet Metal Components and Systems for Automobiles	25910	81.12%
2	Electric and CNG Buses	29109	12.05%
3	Tools, Dies & Moulds	28221	6.83%

### III. Operations

#### 16 Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	13	2	15
International	NIL	NIL	NIL

#### 17 Market Served by the entity:

a. Number of locations	
<b>Locations</b>	<b>Number</b>
National (No. of States)	11
International (No. of Countries)	06
b. What is the contribution of exports as a percentage of the total turnover of the entity?	0.48%
c. A brief on type of customers	Original Equipment Manufacturers (OEM) based on the following segments: Passenger Vehicles, Commercial Vehicles, Farm equipment, etc. State Transport Undertakings (STU) and leading Corporates.

### IV. Employees

#### 18 Details as at the end of Financial Year:

##### a. Employees and workers (including differently abled):

Sl. No	Particulars	Total (A)	Male		Female	
			No.(B)	% (B/A)	No.(C)	% (C/A)
<b>Employees</b>						
1	Permanent (D)	1,760	1,720	97.73%	40	2.27%
2	Other than Permanent (E)	15	15	100%	0	0.00%
3	Total employees (D+E)	1,775	1,735	97.75%	40	2.25%
<b>Workers</b>						
4	Permanent (F)	414	414	100%	0	0.00%
5	Other than Permanent (G)	6,822	6,683	97.96%	139	2.04%
6	Total workers (F+G)	7,236	7,097	98.08%	139	1.92%

##### b. Differently abled Employees and workers:

Sl. No	Particulars	Total (A)	Male		Female	
			No.(B)	% (B/A)	No. (C)	% (C/A)
<b>Differently Abled Employees</b>						
1	Permanent (D)	1	1	100%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total differently abled employees (D+E)	1	1	100%	0	0%
<b>Differently Abled Workers</b>						
4	Permanent (F)	1	1	100%	0	0%
5	Other than Permanent (G)	0	0	0%	0	0%
6	Total differently abled workers (F+G)	1	1	100%	0	0%

#### 19 Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors (Includes 4 Independent and 3 non-Independent Director)	7	1	14.29%
Key Management Personnel	3	0	0

## 20 Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

	FY 2022-23 (Turnover rate in current FY)			FY 2021- 22 (Turnover rate in previous FY)			FY 2020 - 21 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14.50%	17.22%	14.55%	12.91%	32.00%	13.50%	14.10%	27.75%	14.35%
Permanent Workers	0.95%	0.00%	0.95%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

## V. Holding, Subsidiary and Associate Companies (including joint ventures)

### 21 a. Name of holding / subsidiary / associate companies / joint ventures

Sl. No	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	JBM Electric Vehicles Private Limited	Wholly owned Subsidiary	100%	No
2	MH Ecolife Emobility Private Limited	Wholly owned Subsidiary	100%	No
3	Indo Toolings Private Limited	Wholly owned Subsidiary	100%	No
4	JBM Ecolife Mobility Private Limited	Wholly owned Subsidiary	100%	No
5	JBM EV Technologies Private Limited (formerly Known as JBM Solaris Electric Vehicles Private Limited)	Wholly owned Subsidiary	100%	No
6	VT Emobility Private Limited	Subsidiary	62%	No
7	Ecolife Green One Mobility Private Limited	Subsidiary	99.52%	No
8	JBM Ogihara Die Tech Private Limited	Joint Venture	51%	No
9	JBM Ogihara Automotive India Limited	Joint Venture	51%	No
10	TL Ecolife Mobility Private Limited	Step down Subsidiary	100%	No
11	Ecolife Indraprastha Mobility Private Limited	Step down Subsidiary	100%	No
12	JBM Ecolife Mobility Surat Private Limited (Formerly known as JBM Electric Technologies Private Limited)	Step down Subsidiary	100%	No
13	JBM Ecolife Mobility Haryana Private Limited (Formerly known as JBM Green Technologies Private Limited)	Step down Subsidiary	100%	No
14	JBM Eco Tech Private Limited	Step down Subsidiary	100%	No
15	JBM Green Energy Systems Private Limited	Joint Venture of Subsidiary	51%	No
16	JBM EV Industries Private Limited	Joint Venture of Subsidiary	51%	No

## VI. CSR Details

22 (i)	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
(ii)	Turnover (in ₹)	₹ 37,49,25,18,091/-
(iii)	Net worth (in ₹)	₹ 10,00,29,89,352/-

**VII. Transparency and Disclosure Compliances**

**23 Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:**

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2022 – 23			FY 2021 – 22		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	NIL	NIL		NIL	NIL	
Investors (other than shareholders)	Yes	NIL	NIL		NIL	NIL	
Shareholders	Yes	10	1	Pending Complaint resolved within stipulated time	18	1	Pending Complaint resolved within stipulated time
Employees and workers	Yes	8	NIL		10	NIL	
Customers	Yes	NIL	NIL		NIL	NIL	
Value Chain Partners	Yes	NIL	NIL		NIL	NIL	
Other (please specify)							

Policies available online on <https://www.jbmgroup.com/investors/jbm-auto-ltd/policies/>

**24 Overview of the entity's material responsible business conduct issues**

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, and approach to adapt or mitigate the risk along with its financial implications, as per the following format: With the help of CareEdge advisory we have conducted a materiality survey to prioritize material issues with high priority. Out of the total list of material issues we have mentioned the following key material issues rated with high priority by both top management and stakeholders.

Sl. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk /opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Occupational, Health & Safety	Risk	The company has a large number of permanent and contractual workmen situated in close proximity to the local community which makes Occupational Health & Safety a critical material issue.	The safety team has taken a long-term target to move towards zero accident company. ISO45001:2018 practices help the company in this journey. Top management tracks the performance of the safety committee and the team has achieved the targets.	Implication- Negative
2	Ethics & Anti-Corruption	Risk	The policy-driven approach is taken to create a control mechanism across all the operations and units.	The company has an Anti-bribery and Anti-corruption policy applicable to people working in the company across all levels and grades. Ongoing awareness-creation initiatives are helping the execution of these policies.	Implication- Negative

Sl. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk /opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Corporate Governance	Opportunity	The policy-driven approach is taken to create a control mechanism across all the operations and units.	Top management of the company has given top priority to corporate governance issues and displayed signed copies of the Code of Conduct on their website and regularly reviewed by the Committee.	Implication- Positive
4	Compliance	Risk	The risk of non-compliance is taken care of with a proactive management approach.	The company has mapped all applicable regulations and the team is managing the desired compliance level & aspiring path toward excellence journey by adopting international standards.	Implication- Negative
5	Transparency & Accountability	Opportunity	Meeting the compliance, Board reports, statements from top management, and External disclosures are displayed on the company website from time to time.	The company has always published relevant information on its website and reported desired disclosures as and when needed.	Implication- Positive
6	Labour management	Risk	The company follows ILO Guidelines and has well-defined Labour management procedures in place which enable smooth functioning as per plan and avoid unwanted situations which could impact the production rate.	There are no major losses that occurred in the past years due to any mismanagement of Labour issues and the company has successfully maintained the track record of fulfilling its commitments on time. Overall this helps in building confidence in the system and in car manufacturers.	Implication- Negative
7	ESG Oversight	Opportunity	The policy-driven approach is taken to create a control mechanism across all the operations and units.	The company's top management has drafted and adopted ESG policies and these policies are published on the website of the company. Well-established procedures and able committee members ensure the execution of these policies across all levels.	Implication- Positive
8	Product Stewardship/ Supply Chain Sustainability	Risk	Being an OEM Product, stewardship is not in direct control of the company however a critical role is played in achieving supply chain sustainability.	The company has created an environmentally and socially sustainable supply chain using an innovative approach to its manufacturing processes. This has reduced risk and helped in building confidence in car manufacturers.	Implication- Negative

Sl. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk /opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Energy Management	Risk	Manufacturing of multiple auto components consume energy however variation in the processes make it challenging to benchmark best practices and goals.	Energy conservation is a part of the culture in all the plants of JBM Auto Limited. Plants have energy management teams committed to achieving optimum energy use. The energy management team has successfully reduced specific energy per unit.	Implication- Negative
10	Waste Management	Opportunity	Every manufacturing process generates some waste and zero waste is a long-term target. Being proactive company has continuously improved and reduced its waste significantly.	The company has always maintained a higher level than the desired level of compliance for waste management both hazardous and non-hazardous. 3R- Recycle Reduce and Regenerate principles are driving factors of the team.	Implication- Positive
11	Human Rights Practices	Risk	Human Rights practices at JBM Auto have a significant impact on our reputation, financial performance and ability to attract and retain top talent. By identifying the risks and opportunities associated with human rights, we have made informed decisions about how to engage in human rights in a way that is beneficial to both the organization and society.	JBM Auto recognizes the value that businesses can play in the protection of human rights across the workforce, communities, suppliers, and other business associates.  The company is committed to developing an organizational culture based on a policy that supports human rights and seeks to avoid human rights abuses.  By taking these steps, we have adapted or mitigated the risks in our human rights practices and protect ourselves from the financial and reputational consequences of human rights violations.	Implication- Negative
12	Green House Gas Reduction	Risk	Being proactive company has aligned its GHG reduction roadmap to the national Net Zero Target.	The company has established projected scope 1 and scope 2 emissions for a net zero year and is in the process of making a long-term mitigation plan to achieve this net zero target.	Implication- Negative

Sl. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk /opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
13	Corporate Social Responsibility/ Employee Volunteering	Opportunity	<p>At JBM Auto, we have always believed profit without purpose is not enough, we have believed in the need to “pause for a cause” and impact life in every way we can.</p> <p>Our pillars of social impact are:</p> <ul style="list-style-type: none"> <li>• Cleanliness</li> <li>• Health</li> <li>• Education</li> <li>• Animal Welfare</li> <li>• Old age Homes</li> <li>• Culture &amp; Heritage</li> <li>• Skill Development</li> <li>• Blood Donation Camps</li> </ul>	The Company has a separate CSR Policy & CSR Committee which makes an annual action plan of activities to be covered under Corporate Social Responsibility. CSR policy empowers the CSR budget of at least 2% of PAT and programs are planned and CSR team prepares an annual calendar for CSR events.	<p>Positive implications:</p> <p>Positive impact on Society &amp; Vicinity by building a conducive environment &amp; positive image of being a responsible corporate.</p> <p>Also enabled &amp; facilitated employees &amp; their families towards these causes leading towards the betterment of Society and Nation at large.</p> <p>This also led to attracting and retaining talent as people want to work for organizations, that they believe are making a positive impact on society.</p>

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>										
1	a. Whether your entity’s policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	<a href="https://www.jbmgroup.com/investors/jbm-auto-ltd/policies/">https://www.jbmgroup.com/investors/jbm-auto-ltd/policies/</a>								
2	Whether the entity has translated the policy into procedures. (Yes / No)	Yes. These policies of the entity have been translated into procedures and are in various stages of implementation.								
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. JBM Auto policies are uploaded on its website and value chain partners are encouraged to follow them in principle. For example Policies like the Supplier Code of Conduct and Supply Chain Policy and grievance redressal mechanism.								
4	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<p>JBM Auto Limited’s plants have the following International certificates sets out for:</p> <p>ISO 9001:2015 - Products &amp; Services Quality Management System</p> <p>ISO 14001:2015 - Environmental Management System</p> <p>ISO 45001:2018 – Occupational Health &amp; Safety Management System</p> <p>IATF 16949:2016 - Automotive Industries Quality Management System Standard</p>								

5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	We are in the process of setting specific long-term commitments, goals, and targets with defined timelines. However, we have undertaken certain sustainability-related initiatives at our plant level.																	
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	We are in the process of undertaking ESG targets and initiatives. The performance against these targets will be reviewed periodically.																	
<b>Governance, leadership and oversight</b>																			
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	At JBM Auto Limited, we ensure the safety, well-being, and development of our human beings. We adhere to a strict code of ethics and standards and can realize our targets by working in collaboration with our stakeholders. Consequently, our focus has sharpened and the calibre of our offerings has increased. For instance, the Company focuses on the integration of sustainability into our operations and value chain by adhering to the principles of responsible business conduct.																	
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board of the Company is the highest authority responsible for the implementation & oversight of the Business Responsibility policies. However, Mr. Dhiraj Mohan, Whole-time Director has been assigned to implement and periodical review of the same.																	
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, Mr. Dhiraj Mohan, Whole-time Director																	
10	Details of Review of NGRBCs by the Company:																		
	Subject of Review	<b>Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee</b>									<b>Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)</b>								
		P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Performance against above policies and follow up action	At JBM Auto, performance against above policies are reviewed periodically or on a need basis by the concerned department and respective heads and the efficiency of these policies is also reviewed and modified accordingly.									At regular intervals as or when required								
	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances are reviewed by the Committee of the Board.									At regular intervals as or when required								
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency	P1	P2	P3	P4	P5	P6	P7	P8	P9	Yes								
		External Agency – American Systems Registrar (ASR) is an ANAB accredited and IATF approved registrar is assessing policies during audit of following international standards: ISO 9001:2015 ISO 14001:2015 ISO 45001:2018 IATF 16949:2016  Further, CareEdge Advisory has reviewed principle-wise policies related to BRSR and suggested suitable changes. The Management has reviewed it and approved the changes accordingly.																	



- 12 If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:
- |  |                |
|--|----------------|
| a. The entity does not consider the Principles material to its business (Yes/No)   |                |
| b. The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) |                |
| c. The entity does not have the financial or/human and technical resources available for the task (Yes/No)                         | Not applicable |
| d. It is planned to be done in the next financial year (Yes/No)  |                |
| e. Any other reason (please specify)   |                |

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities that aspire to progress to a higher level in their quest to be socially, environmentally, and ethically responsible.

**PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.**

### Essential Indicators

- 1 Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	5	In every Board meeting, we apprise the Board members about the Code of Conduct, Operations, Sustainability, Human resource, Business Development and updation of regulatory changes.	100%
Key Managerial Personnel	1	Policy Training and affirmation of code and conduct and other governance matters on an annual basis.	100%
Employees other than BoD and KMPs	136	With a greater emphasis on digitization, JBM Auto ensures that employees and workers are provided with various awareness and learning interventions both	100%
Workers	306	online and offline on topics of code of conduct, wellness facilities, policies, safety, health and environment, etc.	100%

- 2 Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Nil	Nil	-	Not Applicable	Not Applicable
Settlement	Nil	Nil	-	Not Applicable	Not Applicable
Compounding fee	Nil	Nil	-	Not Applicable	Not Applicable

Non- Monetary	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Not applicable	Not Applicable	Not Applicable
Punishment	Nil	Not applicable	Not Applicable	Not Applicable

- 3 Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not Applicable	

- 4 Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes. The Company has an Anti-corruption and Anti-bribery policy for Directors, Senior Management and the employees which inter alia provides that Directors, Senior Management and all the employees of JBM Auto shall observe the highest standards of ethical conduct and integrity and shall work to the best of their ability and judgement.

Anti-corruption and Anti-bribery policy is available at: <https://www.jbmgroup.com/investors/jbm-auto-ltd/policies/>

- 5 Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

	FY 2022-23 (Current Financial Year)	FY 2021 - 22 (Previous Financial Year)
Directors	NIL	NIL
KMPs		
Employees		
Workers		

- 6 Details of complaints with regard to conflict of interest:

	FY 2022-23 (Current Financial Year)		FY 2021 - 22 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL		NIL	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

- 7 Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not applicable

### Leadership Indicators

- 1 Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
Nil		

- 2 Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/ No) If Yes, provide details of the same

Yes. The Company has a Code of Conduct ("CoC") for Directors and Senior Management which inter alia provides that Directors and Senior Management shall observe the highest standards of ethical conduct and integrity and work to the best of their ability and judgement to avoid any conflict of interest.

The policy on Code of Conduct is available at: <https://www.jbmgroup.com/investors/jbm-auto-ltd/codes/>

**PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe**

**Essential Indicators**

- 1 Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively

	FY 2022-23	FY 2021-22	Details of improvements in environmental and social impacts
R & D			Our R&D investments are focused on meeting customer requirements and aligned to industry trends such as electric mobility and end consumer experience by optimising the total cost of ownership.
Capex			Many of our capex programs contribute and help to achieve better in terms of environmental and social performance however these performance measurements are in the integrated. The company is in the process to measure and track it separately and it will develop a suitable mechanism to track such investments in the near future.

- 2 a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)  
Yes. We create partnership opportunities for suppliers and subcontractors, to contribute to, and share in our success. The Company has a supply chain policy in place that provides guidance on sustainable sourcing. At an all-India level, preference is always given to sourcing from local suppliers. The company has a supply chain function solely responsible for sourcing from responsible suppliers and it ensures sources have ISO and IATF certifications. At present, these are considered sustainable sources and the company is in the process of increasing the robustness of the process.
- b. If yes, what percentage of inputs were sourced sustainably?  
90%

- 3 Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for

(a) Plastics (including packaging)	We do not offer end-of-life recovery support at this time.
(b) E-waste	
(c) Hazardous waste	
(d) other waste.	

- 4 Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.  
No, We are evaluating the current regulations & its applicability

**Leadership Indicators**

- 1 Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
-	Nil	Nil	Nil	Nil	Nil

- 2 If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk / concern	Action Taken
	Nil	Nil

- 3 Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material	
	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Not Applicable	Nil	Nil

- 4 Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA	NA	NA	NA	NA	NA
E-waste	NA	NA	NA	NA	NA	NA
Hazardous waste	NA	NA	NA	NA	NA	NA
Other waste	NA	NA	NA	NA	NA	NA

- 5 Reclaimed products and their packaging materials (as percentage of products sold) for each product category

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
None	Not applicable

**PRINCIPLE 3** Businesses should respect and promote the well-being of all employees, including those in their value chains

**Essential Indicators**

- 1 a Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent employees</b>											
Male	1,720	1,720	100%	1,720	100%	0	0%	0	0%	0	0%
Female	40	40	100%	40	100%	40	100%	0	0%	0	0%
Total	1,760	1,760	100%	1,760	100%	40	2.27%	0	0%	0	0%
<b>Other than Permanent employees</b>											
Male	15	15	100%	15	100%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	15	15	100%	15	100%	0	0%	0	0%	0	0%

- b Details of measures for the well-being of workers:

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent employees</b>											
Male	414	414	100%	414	100%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	414	414	100%	414	100%	0	0%	0	0%	0	0%
<b>Other than Permanent employees</b>											
Male	6,683	6,683	100%	6,683	100%	0	0%	0	0%	0	0%
Female	139	139	100%	139	100%	139	100%	0	0%	0	0%
Total	6,822	6,822	100%	6,822	100%	139	2.04%	0	0%	0	0%

2 Details of retirement benefits, for Current FY and Previous Financial Year.

Benefits	FY 2022-23			FY 2021-22		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100% of applicable employees as per act	100% of applicable employees as per act	Yes	100% of applicable employees as per act	100% of applicable employees as per act	Yes
Gratuity	100% of applicable employees as per act	100% of applicable employees as per act	NA	100% of applicable employees as per act	100% of applicable employees as per act	NA
ESI	100% for applicable employees as per act	100% for applicable employees as per act	Yes	100% for applicable employees as per act	100% for applicable employees as per act	Yes

3 Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard

Yes. The registered office, corporate office, and all plants are equipped for easy movement of differently-abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016.

4 Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes. We cover aspects of equal opportunity in our Employee Equal Opportunity policy. We provide equal opportunities to all our employees and to all eligible applicants for employment in our Company.

<https://www.jbmgroup.com/investors/jbm-auto-ltd/policies/>

5 Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	-	-	-	-
Female	80%	80%	-	-
Total	80%	80%	-	-

6 Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

Yes/No (If Yes, then give details of the mechanism in brief)	
Permanent Workers	Yes,
Other than Permanent Workers	JBM Auto encourages an employee to discuss issues openly in which he/she and/or his/her immediate superior is directly involved. This time-bound grievance procedure intends to provide employees with a transparent mechanism for seeking clarifications/ solutions in a user-friendly manner.
Permanent Employees	There is a 5-step process to make appeals and resolve grievances until complete satisfaction with transparency (as defined in the policy and procedures).
Other than Permanent Employees	

7 Membership of employees and worker in association(s) or Unions recognised by the listed entity:

Category	FY 2022-23			FY 2021-22		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	1,760	0	0.00%	1,583	0	0.00%
Male	1,720	0	0.00%	1,555	0	0.00%
Female	40	0	0.00%	28	0	0.00%
Total Permanent Workers	414	358	86.47%	418	364	87.08%
Male	414	358	86.47%	418	364	87.08%
Female	0	0	0.00%	0	0	0.00%

8 Details of training given to employees and workers:

Category	FY 2022-23					FY 2021-22				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. F	% (F/D)
<b>Employees</b>										
Male	1,720	1,720	100%	1,720	100%	1,655	1,378	83.26%	1,316	79.52%
Female	40	40	100%	40	100%	28	28	100%	28	100%
Total	1,760	1,760	100%	1,760	100%	1,683	1,406	83.54%	1,344	79.86%
<b>Workers</b>										
Male	6,683	6,683	100%	6,683	100%	1,683	1,405	83.48%	1,343	79.80%
Female	139	139	100%	139	100%	105	105	100%	102	97.14%
Total	6,822	6,822	100%	6,822	100%	1,788	1,510	84.45%	1,445	80.82%

9 Details of performance and career development reviews of employees and worker:

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	1,720	1,720	100%	1,652	1,652	100%
Female	40	40	100%	33	33	100%
Total	1,760	1,760	100%	1,685	1,685	100%
<b>Workers</b>						
Male	414	414	100%	418	418	100%
Female	0	0	0%	0	0	0%
Total	414	414	100%	418	418	100%

10 Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Yes. Our operations are ISO 45001:2018 certified. The company is committed to maintaining the highest standards of health and safety in its operations and for all those working within.

- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

As per ISO 45001: 2018, there is a process to identify hazards and risks through Hazard Identification and Risk Assessment (HIRA) analysis.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

Yes. The Health & Safety committee is responsible for assessing and addressing identified hazards and risks.

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)

Yes. The company has tie-up with a network of approved hospitals that are located in close proximity, ensuring easy accessibility. These hospitals are equipped with state of art facilities and amenities.

**11 Details of safety related incidents, in the following format:**

Safety Incident/Number	Category	FY 2022-23	FY 2021-22
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.004	0.003
Total recordable work-related injuries	Employees	0	0
	Workers	2	1
No. of fatalities	Employees	0	0
	Workers	1	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	1	0

**12 Describe the measures taken by the entity to ensure a safe and healthy workplace.**

JBM Auto Limited manufacturing plants are certified with ISO 45001:2018 & in order to provide a Safe and Healthy workplace as mentioned:

- Very well-defined EHS policy in place to ensure standards at all locations for Occupational Safety and Health.
- Instils a safety culture through Safety Rating mechanisms, while comparing all JBM Auto plants and awarding the best-performing ones.
- Ensuring the safety training to all Employees & Workers before inducting them on the shop floor.
- Implement benchmark safety practices like Heinrich Pyramid, Safety SOPs, Check sheets, Best Practices, Safety Alerts, etc. and actively adopt technology solutions to make them more effective.
- Ensure essential safety measures through machine control and behavioural safety mechanisms.
- Conduct workplace monitoring and stringently comply with Factories Act 1948 and state factory rules to ensure the health and safety of all stakeholders.
- Provided Personal Protective Equipment (PPEs) to all workers involved in operations and ensure adherence.
- Conduct regular health check-up and blood donation camps at regular intervals to ensure employee health and well-being.
- Also enabled Occupational Health Center (OHCs) and tie-up with nearby hospitals to ensure timely medical support.

Under Sankalp Siddhi's (Joyful Body & Mind) drive, we promote a healthy lifestyle for employees through the active adoption of yoga, training & awareness sessions by lifestyle gurus and Ayush practitioners.

**13 Number of Complaints on the following made by employees and workers:**

	FY 2022-23			FY 2021-22		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	5	Nil	Nil	6	Nil	Nil
Health & Safety	8	Nil	Nil	10	Nil	Nil

14 Assessments for the year:

	<b>% of your plants and offices that were assessed (by entity or statutory authorities or third parties)</b>
Health and safety practices	100% of the plants audited by customers & by certification agency
Working Conditions	100% of the plants audited by customers & by certification agency

15 Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

Corrective actions are taken to avoid any incident - install Safety Guard & Human Organ Sensor in every press m/c, also install safety guard rail (wherever required) for proper movement of man & machine in all plants.

**Leadership Indicators**

1 Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

- (A) Employees - Yes
- (B) Workers - Yes

2 Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

JBM Auto, through its practices, ensures that statutory dues as applicable to the transactions are deducted and deposited in accordance with regulations.

3 Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	<b>Total no. of affected employees/ workers</b>		<b>No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment</b>	
	<b>FY 2022-23</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2021-22</b>
Employees	2	1	Nil	Nil
Workers				

4 Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

Yes

5 Details on assessment of value chain partners:

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Health and safety practices	N/A
Working Conditions	N/A

6 Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

NIL

**PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders**

**Essential Indicators**

1 Describe the processes for identifying key stakeholder groups of the entity –

Key stakeholders are individuals, organizations, parties or entities that influence our business and add value.



2 List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
1 Shareholders	No	Annual report, Meetings, Calls, Newspaper, advertisement, email, SMS, Press releases, Stock exchanges and Company's website	As and when required	To maintain strong relationships, keep abreast of market developments, deepen the trust in the brand and inform the shareholders & receive feedback
2 Employees	No	<ul style="list-style-type: none"> <li>At JBMA, we follow:</li> <li>One-on-one meetings: This is the most direct form of communication between employees and managers. It allows for a detailed and in-depth discussion of any issues that may be arising.</li> <li>Town hall Meeting</li> <li>Review Meetings: MRM/ BRM/ FRM</li> <li>DWM</li> <li>Safety Meeting</li> <li>Team meetings: This is a good way for employees to communicate with each other and with their manager. It can also be a forum for discussing issues that affect the entire team.</li> <li>Intranet or company portal: It is also a good way for employees to access company policies and procedures.</li> </ul>	Depends on the channel	<p>The purpose is to build a strong and productive relationship. This can be achieved by communicating effectively, sharing information, and working together to achieve common goals.</p> <p>Some key topics and concerns that are raised during these engagements at JBMA include:</p> <ul style="list-style-type: none"> <li><b>Workplace culture:</b> Employees want to work in a positive and supportive environment. They may raise concerns about harassment or discrimination.</li> <li>Employee Welfare: Employees want to be able to balance their work and personal lives.</li> <li><b>Training and development:</b> Employees want to have opportunities to learn and grow in their careers. They raise concerns about access to training programs, opportunities for advancement.</li> <li><b>Health and safety:</b> Employees want to work in a safe and healthy environment. They may raise concerns about workplace accidents, exposure to hazardous materials, or lack of adequate personal protective equipment.</li> </ul>
3 Customers	No	Interactions through sales agents, regional heads, senior management, and/or call centers. Satisfaction Survey, Face to face meetings, emails, newsletter, social media	Ongoing, dependent on customer needs and identified sales, service, or guidance opportunities.	To understand customer aspirations, businesses, and financial service needs better. Provide value add services.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
4 Regulators	No	Various industry and regulatory forums, and meetings. One-on-one discussions with various executive officials at prudential meetings as well as onsite meetings	Daily event-based, weekly, monthly, quarterly, half-yearly, and yearly and as required.	To maintain open, honest, and transparent relationships and ensure compliance with all legal and regulatory requirements.
5 Government Agencies, Local Authorities & Industry Forums	No	Various engagements with national and county official's participation in consultative industry and sector forums	As deemed necessary by either party	To strengthen the relationship with Government, provide input into legislative development processes that will affect the economy and the company's activities and operations.
6 Service Providers & Suppliers	No	One-on-one negotiations & meetings for finalization follow-up and after-sales service. Following communication platforms: 1. Supplier Development, 2. Vendor Assessment & Audits 3. Official Communications	Ongoing, as required	To maintain an ideal and timely supply of goods and services for operations. To encourage responsible practices across the supply chain
7 Media	No	Media meets and Interactions in response to business-related media inquiries as and when required.	Interactions in response to business-related media inquiries as and when required.	To leverage the reach to share the business story with stakeholders
8 Others - Community and public at large	Yes	CSR Team meetings, Community Visits and projects, volunteerism	As and when required	Community engagements, grievances, and feedback

### Leadership Indicators

- 1 Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

The Company is continuously striving to create value with its key stakeholders. The company has also conducted the Materiality Assessment Survey for stakeholders for their views on ESG topics. The outcome of the survey is submitted to the Management and Whole-time Director for necessary action. Apart from this, regular interaction with stakeholders is carried out through various regulatory disclosures.

- 2 Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes. Management on a continuous basis is making attempts to reach out to our different key stakeholders for relevant topics. For example, in the Materiality Assessment Survey, Management has reached out to the stakeholders for their views on the potential materiality topics under the ESG framework. The inputs received from stakeholders are suitably incorporated into the policies. As the process of consultation is continuous, the regular updating of the policies is done from time to time.

3 Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalized stakeholder groups.

Yes, Stakeholder consultation is used to support various initiatives for addressing the socially disadvantaged sections of the society.

**PRINCIPLE 5 Businesses should respect and promote human rights**

**Essential Indicators**

1 Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	1,760	1,165	66.19%	1,685	1,197	71.04%
Other than permanent	15	10	66.67%	-	-	0%
Total Employees	1,775	1,175	66.20%	1,685	1,197	74.04%
<b>Workers</b>						
Permanent	414	317	76.57%	418	293	70.10%
Other than permanent	6,822	5,287	77.50%	6,306	4,572	72.50%
Total Workers	7,236	5,604	77.45%	6,724	4,865	72.35%

2 Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2022-23					FY 2021-22				
	Total (A)	Equal to Minimum Wage		More than minimum Wage		Total (D)	Equal to Minimum Wage		More than minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Permanent	1,760	0	0%	1,760	100%	1,685	56	3.32%	1,629	96.68%
Male	1,720	0	0%	1,720	100%	1,652	56	3.39%	1,596	96.61%
Female	40	0	0%	40	100%	33	0	0%	33	100%
Other than permanent	15	0	0%	15	100%	0	0	0%	0	0%
Male	15	0	0%	15	100%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
<b>Workers</b>										
Permanent	414	0	0%	414	100%	418	0	0%	418	100%
Male	414	0	0%	414	100%	418	0	0%	418	100%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than permanent	6,822	6,391	93.68%	431	6.32%	6,306	5,588	88.61%	718	11.39%
Male	6,683	6,256	93.61%	427	6.39%	6,192	5,519	89.13%	673	10.87%
Female	139	135	97.12%	4	2.88%	114	69	60.53%	45	39.47%

3 Details of remuneration/salary/wages, in the following format:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (In ₹)	Number	Median remuneration/ salary/ wages of respective category (In ₹)
Board of Directors (BoD)*	7	4,75,000	1	4,50,000
Key Managerial Personnel	3	59,74,477	0	-
Employees other than BoD and KMP	1,717	5,02,140	40	4,71,000
Workers	6,683	1,66,814	139	1,58,291

\* BOD are getting sitting fees except Executive Directors

**4 Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)**

Yes

The Company has formulated a Grievance Redressal in Employee Manual which states that the employees can address their complaints or grievances to the Human Resources department or to the Senior Management. There shall be no retaliation or reprisal taken against any employee or associate who raises concerns in accordance with the policy.

Employees can also express their grievances using the email id provided and the details are available in the employee portal.

**5 Describe the internal mechanisms in place to redress grievances related to human rights issues.**

The Company regards respect for human rights as one of its fundamental and core values and strives to support, protect and promote human rights to ensure that fair and ethical business and employment practices are followed. The Company is committed to maintaining a safe and harmonious business environment and workplace for everyone, irrespective of ethnicity, region, sexual orientation, race, caste, gender, religion, disability, work, designation, and other parameters.

Employees are encouraged to share their concerns with their superiors, the HR department, legal & compliance, or the members of the senior management. Employees can also send their concerns to the designated officer who will take the required action well in time.

In addition, Whistle-blower Initiative (WI) provides a formal platform to share grievances on various matters. The details of the grievance mechanism and WI are shared with employees through a portal with adequate security and confidentiality. New recruits are also sensitized to the WI mechanism forms part of the employee induction program providing a guarantee of confidentiality.

**6 Number of Complaints on the following made by employees and workers:**

	FY 2022-23			FY 2021-22		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ Involuntary Labour	0	0	NA	0	0	NA
Wages	2	0	NA	4	0	NA
Other Human rights related issues	0	0	NA	0	0	NA

**7 Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases**

JBM Auto is committed to providing equal opportunities to all individuals and is intolerant of discrimination and/or harassment based on race, sex, nationality, religion, age, gender identification, expression, etc.

In addition to this, the Company has a Policy against Sexual Harassment at the workplace in adherence to the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013. Employees are given training about POSH during their induction.

**8 Do human rights requirements form part of your business agreements and contracts? (Yes/No)**

Yes. JBM Auto takes measures to respect human rights at its workplace but also promotes fair employment practices among other stakeholders. It is also part of the contract with suppliers to abide by the laws on child labour, sexual harassment, safe and secure work environment, etc.

9 Assessments for the year:

	<b>% of your plants and offices that were assessed (by entity or statutory authorities or third parties)</b>
Child labour	
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	100% (The Company follows the laws, as applicable)
Wages	
Others – please specify	

10 Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

NA

**Leadership Indicators**

1 Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints.

No complaints/grievances have been received addressing human rights.

The Company is of the belief that it has upheld the basic principles of human rights in all its dealings. The Company regularly sensitizes its employees on the Code of Conduct through various training programs as well. We get certification from vendors stating that they follow the applicable labour laws and do not practice child labour.

2 Details of the scope and coverage of any Human rights due-diligence conducted.

JBM Auto is of the belief that it has upheld the basic principles of human rights.

3 Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes. The registered office, corporate office, and all plants are equipped for easy movement of differently-abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016.

4 Details on assessment of value chain partners:

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Sexual Harassment	
Discrimination at workplace	
Child Labour	0% (We expect our value chain partners to adhere to JBM's Code of Conduct and while on-boarding any supplier we ensure the suppliers adhere to the given parameters)
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

5 Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

Not Applicable

**PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment**

**Essential Indicators**

**1 Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**

Parameter	FY 2022-23	FY 2021-22
Total electricity consumption (A) GJ	1,94,318	1,58,853
Total fuel consumption (B) GJ	14,691	13,381
Energy consumption through other sources © GJ	--	--
Total energy consumption (A+B+C) GJ	2,09,009	1,72,234
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees) GJ/₹ Lakhs	0.56	0.54
Energy intensity (optional) – the relevant metric may be selected by the entity	--	--

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No**

**2 Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.**

No

**3 Provide details of the following disclosures related to water, in the following format:**

Parameter	FY 2022-23	FY 2021-22
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	18,993	27,794
(iii) Third party water (tanker)	7,660	7,208
(iv) Seawater / desalinated water	0	0
(v) Water from municipal corporation	1,18,956	1,25,541
(vi) Others (Bottles/ Customers)	30,493	30,463
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,76,102	1,91,006
Total volume of water consumption (in kilolitres)	2,69,836	2,88,050
Water intensity per rupee of turnover (Water consumed / turnover) KL/₹ Lakh	0.72	0.91
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency- No**

**4 Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.**

Yes. There is no untreated water discharged from any plant & only treated water is discharged and that is used for gardening etc.

**5 Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:**

Parameter	Please specify unit	FY 2022-23	FY 2021-22
NOx	gm/kw-hr	2.53	2.02
SOx	gm/kw-hr	0.42	0.46
Particulate matter (PM)	gm/kw-hr	1.11	1.28
Persistent organic pollutants (POP)	Tons	-	-
Volatile organic compounds (VOC)	Tons	-	-
Hazardous air pollutants (HAP)	Tons	-	-
Others – please specify			

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No**

6 Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2022-23	FY 2021-22
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Tons of CO <sub>2</sub> e	1,855	1,521
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Tons of CO <sub>2</sub> e	1,33,602	1,15,492
Total Scope 1 and Scope 2 emissions per rupee of turnover	Tons of CO <sub>2</sub> / ₹ Lakh	0.36	0.37
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No**

7 Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

Yes. The Company has generated 7.8 Lakhs KWH by use of renewable energy in 2023 which has helped in reducing 6,500 tons of CO<sub>2</sub>e in FY2023

8 Provide details related to waste management by the entity, in the following format:

Parameter	FY 2022-23	FY 2021-22
Total Waste generated (in metric tonnes)		
Plastic waste (A)	7	5
E-waste (B)	0.061	0.003
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E) Tons	3	3
Liquid waste (Tons) (F)	12	77
Radioactive waste (G)	-	-
Other Hazardous waste (Oil-soaked cotton waste, DG filters, paint cans, chemical cans, paint residue, oil sludge, DG chimney soot, coolant oil and used oil). Please specify, if any. (H)	5,292	18
Other Non-hazardous waste generated (I). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) - Metal	70,988	60,722
Total (A+B + C + D + E + F + G + H + I)	76,302.06	60,825.00
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)	-	-
Category of waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)	-	-
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	6.25	-
Total	6.25	-

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No**

9 Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

Necessary approval is taken from legal authorities for the generation, storage, and disposal of waste depending on the type of waste. All Hazardous/Non-hazardous waste generated is segregated at the source, collected, and stored separately at defined locations in the scrap yard with appropriate identification and labeling. All the hazardous waste is stored as per the requirement so that it can't have an adverse impact on the environment. Inventory of hazardous waste is maintained as per rules. Necessary training and Personal Protective Equipment are provided to all operators engaged in the handling of waste.

All the waste is disposed of through authorized agencies only and necessary records are maintained and return submitted to authorized agencies as per legal requirements. Continual Improvement projects are derived across all the units to reduce the generation of waste from processes/plants.

10 If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

Sl. No	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any
1			Not applicable

11 Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not applicable					

12 Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Sl. No	Specify the law / regulation / guidelines which was not complied with	Provide details of the noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1				
2				

### Leadership Indicators

1 Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY 2022-23	FY 2021-22
From renewable sources		
Total electricity consumption (A) GJ	27,870	18,019
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C) GJ	27,870	18,019
From Non-renewable sources		
Total electricity consumption (D) GJ	1,60,966	1,39,147
Total fuel consumption (E) GJ	14,691	13,381
Energy consumption through other sources (F) GJ	5,482	1,687
Total energy consumed from non-renewable sources (D+E+F)	1,81,139	1,54,215

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No**



2 Provide the following details related to water discharged:

Parameter	FY 2022-23	FY 2021-22
(i) To Surface Water		
---No treatment	-	-
---With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
---No treatment	-	-
---With treatment – please specify level of treatment	-	-
(iii) To Seawater		
---No treatment	-	-
---With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
---No treatment	-	-
---With treatment – please specify level of treatment	-	-
(v) Others		
---No treatment	-	-
---With treatment – please specify level of treatment	27,079	33,538
Total Water discharged (in kilolitres)	27,079	33,538

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No**

3 With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not applicable

4 If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sl. NO	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Renewable energy use for its operations	-	7.8 Lakh KWH Units generated from renewable sources in 2023

5 Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

Yes. The Company has a disaster management policy in place which guides it to work proactively and prepare advance plan readiness for anticipated disasters. The company identified natural disasters, and health-related major social issues too.

For eg. The company has supported its employees with central coordination and helped its employees.

<https://www.jbmgroup.com/investors/jbm-auto-ltd/codes/>

6 Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard

No significant adverse impact identified

7 Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

100%, Our supply chain policy encourages value chain members to follow all the desired regulations and improve on environmental performance.

**PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent**

**Essential Indicators**

- 1 a. Number of affiliations with trade and industry chambers/ associations. Five (5)
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

Sl. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State / National)
1	Automotive Component Manufacturers Association of India (ACMA)	National
2	Society of Indian Automobile Manufacturers (SIAM)	National
3	Associated Chambers of Commerce and Industry of India (ASSOCHAM)	National
4	India Energy Storage Alliance (IESA)	National
5	India Federation of Green Energy (IFGE)	National

- 2 Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

There are no issues related to anti-competitive conduct by the entity.

Name of authority	Brief of the case	Corrective action taken
-	-	-
-	-	-

**Leadership Indicators**

- 1 Details of public policy positions advocated by the entity:

	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
1	-	-	-	-	-
2	-	-	-	-	-

**PRINCIPLE 8 Businesses should promote inclusive growth and equitable development**

**Essential Indicators**

- 1 Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

- 2 Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

Sl. No	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
Not Applicable						

- 3 Describe the mechanisms to receive and redress grievances of the community.

A community grievance-handling mechanism is in place in the form of a GRIEVANCE REDRESSAL POLICY. All plants/units have a complaint register for the local community to register their concerns.

The complaints received are directly handled by the CSR department and regularly reviewed by the plant head. An official email id is also provided for the larger part of the community to raise their concerns.

The Company also undertakes various CSR activities of community development which are placed before the CSR committee & Board from time to time.

4 Percentage of input material (inputs to total inputs by value) sourced from suppliers:

Parameter	FY 2022-23	FY 2021-22
Directly sourced from MSMEs/ small producers	14%	13.89%
Sourced directly from within the district and neighbouring districts	63%	58%

**Leadership Indicators**

1 Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above): Nil

Details of negative social impact identified	Corrective action taken
-	-
-	-

2 Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

Sl. No	State	Aspirational District	Amount spent (In ₹)
CSR Projects not undertaken in aspirational districts			

3 (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

No, We don't have any preferential policy. We are giving business based on the Capability and competency of suppliers.

(b) From which marginalized /vulnerable groups do you procure?

NA

(c) What percentage of total procurement (by value) does it constitute?

NIL

4 Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

Sl. No	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
1	NA	NA	NA	NA
2	NA	NA	NA	NA

5 Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the Case	Corrective action taken
NA	NA	NA
NA	NA	NA

6 Details of beneficiaries of CSR Projects:

Sl. No	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Skill Development	879	65%

**PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner**

**Essential Indicators**

**1 Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

The Company has procedures in place for handling customer/consumer complaints. Customer satisfaction survey measurement is also conducted and action plan guides for continuous improvement.

**2 Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:**

	<b>As a percentage to total turnover</b>
Environmental and social parameters relevant to the product	Not applicable. The company is B2B (Business to Business) and products are manufactured as per the requirement of Customers.
Safe and responsible usage	
Recycling and/or safe disposal	

**3 Number of consumer complaints in respect of the following:**

Received during the year	FY 2022-23		Remarks	FY 2021-22		Remarks
	Pending resolution at end of year	Received during the year		Received during the year	Pending resolution at end of year	
Data privacy	NIL	NIL	NIL	NIL	NIL	
Advertising						
Cyber-security						
Delivery of Products						
Quality of Products						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

**4 Details of instances of product recalls on account of safety issues:**

	<b>Number</b>	<b>Reasons for recall</b>
Voluntary recalls	NIL	
Forced recalls		

**5 Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.**

Yes, the Company has a Risk Management Policy that has been approved by the Board. As technology and digital advancements continue to progress, cyber risks are becoming more prevalent. To address this, the company has established a robust Cyber Risk Management framework, which is overseen by the Risk Management Committee. The framework ensures that cyber risks are identified and mitigated effectively.

The web link for Risk Management Policy is as follows: <https://www.jbmgroup.com/investors/jbm-auto-ltd/policies/>

**6 Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services**

Not Applicable

**Leadership Indicators**

**1 Channels / Platforms where information on products and services of the entity can be accessed (provide web link, if available).**

The information on various products of the entity can be accessed on Company's website <https://www.jbmgroup.com/businesses/>

**2 Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**

Our Company manufactures products tailored to our B2B clients' needs. We prioritize upholding legal principles and have conducted thorough awareness programs to educate and involve our B2B customers. These initiatives aim to inform our clients about various product specifications, the safe and responsible use of our products, and potential applications.

The owner's manual document for all products content important product information and instructions. We emphasize the safe & responsible usage of our vehicles in respective communication channels. Our customer support details are also provided in all these communication channels.

**3 Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services**

Yes. The Company has a mechanism in place for informing about the disruption/discontinuation of essential products/services.

**4 Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.**

Yes. For our vehicles, the owner's manual document contains desired important product information and instructions for safe use and customer support details. The company has also developed support services for channel partners and other concerned persons.

Customer centricity is one of the top most priority of our company and we are continuously striving for better customer engagement practices. Regular feedback is received from the customers and corrective actions are taken. The Company does take annual customer satisfaction surveys to assess customer satisfaction level and appropriate actions are taken within the proper timeline to improve on the identified areas.

**5 Provide the following information relating to data breaches:**

- a. Number of instances of data breaches along-with impact Nil
- b. Percentage of data breaches involving personally identifiable information of customers Nil