JNK India Limited
(Formerly known as JNK India Private Limited)
CIN: L29268MH2010PLC204223
203 to 206, Centrum, Plot No. C-3, S.G. Barve Road, Wagle Estate,
Thane (W) – 400604, Maharashtra, INDIA Tel : 91-22-68858000
Email: admin@jnkindia.com Website: www.jnkindia.com

Date: September 3, 2026

To, **BSE Limited,** **The General Manager, Listing Department** Department of Listing Operations, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001	**To,** **National Stock Exchange of India Limited,** **The Manager, Listing Department** Exchange Plaza, C-1, Block – G, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051
Scrip Code **: 544167**	Security Symbol **: JNKINDIA**

Dear Sir/Madam,

<u>Sub: Submission of Business Responsibility and Sustainability Report for the Financial Year 2025-26.</u>

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Business Responsibility and Sustainability Report ('BRSR') for the Financial Year 2025-26.

The BRSR forms part of the Annual Report of the Company for the Financial Year 2025-26.

The same is also available on the website of the Company at https://www.jnkindia.com/

This is for your information and record.

Thanking you,

For JNK India Limited

ASHISH SONI Digitally signed by ASHISH SONI Date: 2026.09.03 19:43:48 +05'30'

Ashish Soni
Company Secretary & Compliance Officer

Enclosure: As above

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Section A: General disclosures

I. Details of the listed entity

1.	**Corporate Identity Number (CIN) of the Listed Entity**	L29268MH2010PLC204223
2.	**Name of the Listed Entity**	**JNK India Limited**
3.	**Year of incorporation**	2010
4.	**Registered office address**	Unit No. 203, 204, 205 and 206, Opp. TMC Office, Centrum IT Park, Near Satkar Hotel, Thane-West, 400604, Maharashtra
5.	**Corporate address**	Unit No. 203, 204, 205 and 206, Opp. TMC Office, Centrum IT Park, Near Satkar Hotel, Thane-West, 400604, Maharashtra
6.	**E-mail**	compliance@jnkindia.com
7.	**Telephone**	+91-22 68858000
8.	**Website**	www.jnkindia.com
9.	**Financial year for which reporting is being done**	FY 2026
10.	**Name of the Stock Exchange(s) where shares are listed**	BSE Limited (BSE) National Stock Exchange of India Limited (NSE)
11.	**Paid-up Capital**	₹ 11,19,07,830/-
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. Ashish Soni Company Secretary and Compliance Officer Tel: +91-22 68858000 Email: compliance@jnkindia.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
14.	**Name of assessment or assurance provider**	NA - Not Applicable
15.	**Type of assessment or assurance obtained**	NA - Not Applicable

II. Products/services

16. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% Of Turnover of the Entity (FY 2026)
1.	Engineering services for industrial and manufacturing projects	JNK India Ltd. is engaged in the design, manufacture, and installation of process-fired heaters, reformers, and cracking furnaces.	100.00%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover)

S. No.	Product/Service	NIC Code	% Of Total Turnover Contributed
1.	Engineering services for industrial and manufacturing projects	42909	100.00%

III. Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of operational locations	Number of offices	Total
National	1	7	8
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	10
International (No. of Countries)	7

b. What is the contribution of exports as a percentage of the total turnover of the entity?

12.45%

c. A brief on types of customers

JNK India Ltd. serves customers across the oil and gas, petroleum refining, petrochemical, fertiliser, and other chemical manufacturing industries. The Company provides equipment supply and engineering assistance either directly to end-user customers, who own and operate the facilities, or to EPC contractors engaged by these end users for the engineering, procurement, and construction of their projects. Accordingly, the Company's customer base comprises both end-user customers and EPC contractors.

IV. Employees

20. Details at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent (D)	345	291	84%	54	16%
2.	Other than Permanent (E)	18	17	94%	1	6%
3.	**Total employees (D + E)**	**363**	**308**	**85%**	**55**	**15%**
Workers						
4	Permanent (F)	36	35	97%	1	3%
5	Other than Permanent (G)	168	163	97%	5	3%
6	**Total Workers (F + G)**	**204**	**198**	**97%**	**6**	**3%**

b. Differently abled Employees:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently abled Employees						
1.	Permanent (D)	The Company is committed to fostering a diverse and inclusive workplace and is guided by a comprehensive hiring policy founded on the principles of equal opportunity. All hiring decisions are based solely on merit, ensuring a fair, transparent, and unbiased assessment process for all applicants. The Company actively encourages and welcomes applications from qualified individuals, including persons with disabilities. In FY 2026, the Company does not have any differently-abled employees.				
2.	Other than Permanent (E)					
3.	**Total employees (D + E)**					
Differently abled Workers						
4.	Permanent (F)	The Company is committed to fostering a diverse and inclusive workplace and is guided by a comprehensive hiring policy founded on the principles of equal opportunity. All hiring decisions are based solely on merit, ensuring a fair, transparent, and unbiased assessment process for all applicants. The Company actively encourages and welcomes applications from qualified individuals, including persons with disabilities. In FY 2026, the Company does not have any differently-abled workers.				
5.	Other than Permanent (G)					
6.	**Total employees (F + G)**					

21. Participation/Inclusion/Representation of women

Category	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.50%
Key Management Personnel (KMP)	2	0	0%

22. Turnover rate for permanent employees and workers

	FY 2026			FY 2025			FY 2024		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	22.9%	15.4%	21.7%	7.10%	3.26%	7.74%	Not Available		
Permanent Workers	70.6%	66.7%	70.4%	9.76%	0.00%	9.30%			

Note: The Company is in its second year of BRSR reporting and continues to strengthen the systematic structures and processes required for the collection, recording, and maintenance of data for BRSR disclosures.

Holding, Subsidiary and Associate Companies (including joint ventures)

23. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed enti5ty	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	JNK India Private FZE	Wholly owned Subsidiary	100%	No
2	JNK Renewable Energy Private Limited	Wholly owned Subsidiary	100%	No
3	JNK Chemdist Technologies Private Limited	Subsidiary	51%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) – Yes

(ii) Turnover - ₹ 755.61 Cr

(iii) Net worth - ₹ 566.57 Cr

Transparency and Disclosures Compliances

25. 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)	FY 2026			FY 2025		
		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
Investors (other than shareholders)	Yes	0	0	0	0	0	Nil
Shareholders	Yes	0	0	0	0	0	
Employees and workers	Yes	0	0	0	0	0	
Customers	Yes	0	0	0	0	0	
Value Chain Partners	Yes	0	0	0	0	0	
Communities	Yes	0	0	0	0	0	

The Company has established accessible communication channels for both internal and external stakeholders to facilitate the effective reporting and resolution of grievances. Web Link: https://jnkindia.com/contact.html

26. 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, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

S. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
1	Energy and Emission Management	Opportunity	Given the nature of JNK India Ltd.'s operations, effective energy and emission management presents a significant strategic opportunity. Transitioning to low-emission fuels, investing in renewable energy, and designing high-efficiency equipment support national decarbonisation goals, enhance client value, strengthen regulatory preparedness, and reinforce the Company's reputation.	Nil	Positive: Reduced fuel and utility costs, lower operating expenses, increased revenue from sustainable product offerings, and reduced energy procurement costs.
2	Waste Management	Risk	Waste management is an important aspect of JNK India Ltd.'s business operations, extending beyond project sites to office functions and employee practices. Effective management of hazardous and non-hazardous waste is essential for regulatory compliance and demonstrates the Company's commitment to sustainability. Inadequate waste management controls may result in regulatory non-compliance, project delays, financial penalties, health and safety risks, and reputational damage.	The Company has undertaken proactive measures to minimise waste generation at source. It plans to adopt the 4R approach—Reduce, Reuse, Recycle, and Recover—to manage waste effectively. Site-specific waste management plans are developed and implemented for all projects to ensure appropriate treatment of hazardous and non-hazardous waste.	Negative: Increased compliance costs, higher operational expenses, and reputational risk.
3	Climate Change Risk	Risk	JNK India Ltd. recognises climate change as a significant risk to its operations, assets, and long-term business continuity. The increasing occurrence of extreme weather events, such as heatwaves, heavy rainfall, and storms, can disrupt project schedules, increase costs, and impact workforce safety. Additionally, evolving environmental regulations and growing ESG expectations may lead to asset obsolescence and reduced market demand.	The Company has developed an Environmental Management Plan aligned with ISO 14001:2015 standards and intends to further strengthen its climate resilience. It has installed a 50 kWp solar power plant at its manufacturing facility and plans to establish and maintain project-specific climate risk profiles, where required.	Negative: Increased project costs, compliance expenses, and operational costs.

S. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
4	Occupational Health and Safety	Risk	Occupational Health and Safety has a direct impact on financial performance, operational continuity, and client relationships. Any lapse in safety standards can result in workplace incidents, operational disruptions, and broader business implications.	The Company has implemented the ISO 45001:2018 Occupational Health and Safety Management System. A comprehensive HSE Policy is in place across all operations. Key initiatives include regular safety training programmes, quarterly HSE audits, safety awareness campaigns, deployment of dedicated HSE managers at project sites, and prominent display of visual safety communications. The Company has also received recognition for its HSE practices.	Negative: Medical expenses, compensation payouts, project delays, regulatory penalties, and reputational risks.
5	Employee well-being and training	Opportunity	Prioritising employee well-being enhances productivity and fosters a positive work environment. Ongoing training equips employees with the technical skills and knowledge required to meet safety and regulatory requirements, improving workforce engagement and retention.	Nil	Positive: Improved operational efficiency and reduced exposure to fines and legal costs.
6	Human Rights	Risk	Customers and stakeholders increasingly expect demonstrated commitments to fair labour practices, non-discrimination, and employee well-being. Failure to uphold human rights principles may result in workforce dissatisfaction, safety concerns, and reputational risks.	The Company has established a whistleblower mechanism and grievance redressal process to facilitate the confidential reporting and resolution of concerns, including those related to human rights. It has assessed all its plants and offices for human rights practices and has implemented a Code of Conduct and POSH Policy. The Company also intends to establish a comprehensive standalone Human Rights Policy in the coming years.	Negative: Operational disruptions, loss of business opportunities, and reputational risks.

S. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
7	Labour Management	Risk	Labour management is a critical operational challenge. Limited availability of skilled labour can affect the Company's ability to meet project timelines, budget requirements, and quality standards. It may also create challenges in workforce management, communication, and execution, increasing the likelihood of errors and safety incidents.	The Company plans to establish a labour management system and introduce digital tools to strengthen workforce management practices.	Negative: Operational inefficiencies, non-compliance with labour laws, and project delays.
8	Customer Relationship Management	Opportunity	As part of its business strategy, JNK India Ltd. focuses on delivering enhanced customer experiences. Effective CRM practices support better customer engagement, timely issue resolution, and improved communication. Given increasing competition and customer expectations, a strong CRM framework is essential for customer retention, acquisition, and reputation management.	Nil	Positive: Increased revenue opportunities, enhanced competitive advantage, and long-term business growth.
9	Supply Chain Management	Risk	Supply chain disruptions can affect the availability of raw materials and finished goods. Dependence on specific suppliers or regions exposes the Company to geopolitical, market, and logistical risks, potentially resulting in production and delivery delays.	The Company intends to maintain adequate supplier inventories to support uninterrupted project execution. It also plans to develop alternative domestic sourcing models and adopt digital tools to improve supply chain visibility and minimise transportation and coordination delays.	Negative: Increased capital expenditure and operational costs arising from geopolitical uncertainties, commodity price fluctuations, and supplier network disruptions.
10	Talent attraction and retention	Opportunity	The Company's growth is driven by engineering expertise, customised solutions, and excellence in execution. Attracting and retaining skilled talent is essential for fostering innovation, delivering quality outcomes, and expanding into emerging markets. A capable and engaged workforce supports productivity, operational efficiency, and long-term client relationships.	Nil	Positive: Higher productivity, reduced hiring and training costs, and improved project execution efficiency.

S. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
11	Corporate Governance and Business Ethics	Opportunity	Strong corporate governance and ethical business practices are fundamental to maintaining stakeholder trust, ensuring regulatory compliance, and supporting long-term sustainability. Transparent governance becomes increasingly important as the Company grows and expands its product offerings.	Nil	Positive: Enhanced investor confidence, stronger customer relationships, and reduced regulatory risks.
12	Project Management	Risk	JNK India Ltd.'s business model involves end-to-end project execution, including design, engineering, installation, and commissioning. Complex contracts, stringent timelines, and customised requirements increase the risk of delays, cost overruns, and quality issues, which may affect customer satisfaction and contractual compliance.	The Company has established a Risk Management Policy and a comprehensive risk management framework. Regular internal and external audits are conducted to assess project risks, while stage-wise quality assurance protocols are integrated into project execution processes.	Negative: Higher execution costs, loss of customer confidence, reduced business opportunities, and increased working capital requirements.
13	Data Security	Risk	In the absence of cybersecurity measures, JNK India Ltd. may face risks related to data breaches that could compromise employee information, expose confidential client and financial data, and impact critical business assets such as project plans and bid strategies.	The Company is in the process of developing and implementing a cyber security policy and framework.	Negative: Increased cyber security risks, loss of sensitive information, reputational damage, loss of business opportunities, regulatory penalties, and legal costs.
14	Innovation and Technology	Opportunity	Innovation in thermal engineering, automation, and clean technologies presents a significant growth opportunity. The Company has expanded its portfolio to include incinerators, flare systems, and hydrogen fuel systems. Investments in research, development, and innovative solutions can enhance product performance, reduce emissions, improve operational efficiency, and create new market opportunities.	Nil	Positive: Revenue diversification, business growth, optimised resource utilisation, and enhanced investor interest.

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.

The Company has put in place structures, policies and processes conforming to below mentioned National Guidelines on Responsible Business Conduct (NGRBC) Principles:

S. No.	Principle Description	Reference of Policies /Procedure/Standard
1	Businesses should conduct and govern themselves with Ethics, Transparency and Accountability.	• Board Evaluation Policy • Code of Conduct for Directors and Senior Management • Code of conduct for Prohibition of Insider trading • Code of practices and procedures for fair disclosure of UPSI • Familiarisation programme for independent directors • Determination of Materiality Threshold • Determination of materiality of events • Dividend Distribution Policy • Board Diversity Policy • Related Party Transactions Policy • Risk Management Policy • Succession Planning Policy
2	Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle	• None
3	Businesses should promote the well-being of all employees.	• Whistle Blower Policy • POSH Policy* • Policy on prohibition of substance abuse* • Board Diversity Policy • Nomination, Remuneration and Evaluation Policy
4	Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalised.	• CSR Policy • Preservation of Documents and Web Archival Policy
5	Businesses should respect and promote human rights.	• The Company is currently in the process of developing a comprehensive Human Rights Policy.
6	Businesses should respect, protect, and make efforts to restore the environment.	• CSR Policy
7	Businesses when engaged in influencing public and regulatory policy, should do so in a responsible manner	• Material Subsidiary Policy
8	Businesses should support inclusive growth and equitable development	• The Company is currently in the process of developing a comprehensive Human Rights Policy.
9	Businesses should engage with and provide value to their customers and consumers in a responsible manner	• Information Technology Policy*

**Note: Available internally*

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Yes								
c. Web Link of the Policies, if available	https://www.jnkindia.com/jnk-india-investor-relations-platform.html								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. Select policies such as Risk management policy, Environment, health and safety, and Whistle blower policy extend to value chain partners.								
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) mapped to each principle.	Principle 2: ISO 9001:2015: Quality Management System, Accreditation of Repair Organisations (National Board Inspection Code, NB-415), Certificate of Authorisation (American Society of Mechanical Engineers (ASME)) for power boilers and pressure vessels Principle 3: ISO 45001:2018: Occupational Health and Safety Principle 6: ISO 14001:2015: Environment Management System								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	During the financial year, JNK India Ltd. has formalised its ESG reporting by actively tracking key performance indicators across Health, Safety, and Environment (HSE), including resource consumption, accident rates, and training coverage. This is governed by an ISO 45001 certified management system. The Company is committed to progressively strengthening its ESG performance and aligning these initiatives with its core business objectives. The Company has established the following targets for the upcoming financial year: • 100% statutory compliances • Maintain zero legal notices or penalties for HSE violations • Maintain zero Lost Time Incidents (LTI) across all sites • 100% completion of all incident investigations and Root Cause Analyses (RCA) • 100% training coverage for the workforce on human rights and safety policies • 100% completion of all planned mock drills and safety audits								
6. Performance of the entity against specific commitments, goals, and targets along with reasons in case the same are not met.	The Company is actively tracking its ESG KPIs across operations and the internal targets set. The Company is committed to monitoring its progress across set targets.								

Governance, leadership, and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.

Dear Stakeholders,

At JNK India Limited, sustainability, innovation and responsible business conduct are integral to our long-term growth strategy. As we continue to serve critical sectors such as refining, petrochemicals, fertilisers, green and renewable energy, we remain focused on growing responsibly — creating enduring value for our stakeholders while upholding high standards of governance, ethics, safety and environmental stewardship.

A key strategic milestone during the year was the formation of JNK Chemdist Technologies Private Limited, a joint venture established to pursue sustainable chemistry pathways including ethanol-to-chemicals, hydrogen-linked processes and other low-carbon solutions. This initiative represents an important step in broadening our capabilities and participating in opportunities emerging from energy transition and leveraging technology and innovation to create new avenues for sustainable long-term growth.

During FY 2026, we continued to strengthen the foundations of our ESG journey by enhancing internal systems for sustainability data collection, monitoring and reporting. Our operations maintained a strong safety record, with zero work-related fatalities and injuries and a Lost Time Injury Frequency Rate (LTIFR) of zero. We also upheld robust standards of governance and ethical conduct, with no reported cases of sexual harassment, corruption or bribery, or conflicts of interest during the year. Our focus on regulatory compliance, supported by effective internal controls, risk management and governance oversight, was further reflected in no fines, penalties or regulatory actions against the Company or its Board of Directors during the year.

Safety remains fundamental to the way we operate. Our continued emphasis on strengthening safety practices and fostering a culture of prevention was reflected in several recognitions during the year, including an Appreciation Certificate for Safety Innovation at IOCL Panipat, consecutive Safety Contractor Awards at Reliance, and recognition for the lowest safety violation and observation rate at IOCL Vadodara, among others. These achievements reinforce our commitment to maintaining high standards of health and safety across our operations and project sites.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9

Environmental responsibility remains an integral part of our approach to responsible operations. Renewable energy consumption increased by 106.55 GJ over the previous year, supported by the continued operation of our 50 kWp solar power plant. Alongside greater use of renewable energy, we continued to focus on responsible resource consumption, waste management and energy efficiency across our operations.

Our approach is underpinned by established management systems and a commitment to continuous improvement. ISO 14001:2015 and ISO 45001:2018 continue to guide our environmental and occupational health and safety practices, respectively, while ISO 9001:2015 reinforces our focus on quality and operational excellence. Together, these initiatives reflect our endeavour to integrate responsible practices into our operations while creating sustainable value for our stakeholders.

We thank our employees, customers, shareholders, business partners, and communities for their continued trust and support. Together, we will continue to build a resilient, responsible, and future-ready organisation that contributes positively to society while delivering sustainable long-term value.

Warm Regards,
Arvind Kamath
JNK India Limited

8.	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/policies.**	Mr. Arvind Kamath Whole Time Director and Chairperson
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.**	The Risk Management Committee currently manages sustainability risks and ESG-related issues under the existing risk management policy. The Company is in the process of creating a formal ESG policy that will enable appointment of a dedicated director or establish a Board-level committee to lead sustainability efforts and ensure accountability.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Frequency (Annually/Half yearly/Quarterly/ Any other– please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	To ensure accountability, the Board of Directors, along with its Nomination and Remuneration, Audit, and Corporate Governance committees, evaluates performance against the above policies on an annual basis and oversees any necessary follow-up actions																	
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Annual review of compliance with the statutory requirements of the policies is conducted by the Board of Directors and the relevant Nomination and Remuneration, Audit, and Corporate Governance Committees.																	

		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
11.	**Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.**	JNK India Ltd. ensures its policies comply with all applicable laws and align with NGRBC principles. The Board of Directors reviews these policies and revised them in alignment to updates/modification in applicable law or business operations. However, these policies have not been assessed or evaluated by an external agency.								

12. If answer to question (1) above is "No" i.e., not all Principles are covered by a policy, reasons to be stated:

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
1. The entity does not consider the principles material to its business (Yes/No)	Not Applicable								
2. The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
3. The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
4. It is planned to be done in the next financial year (Yes/No)									
5. Any other reason (please specify)									

Section C: Principle wise performance disclosure

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 (BoD)	2	Leadership and coaching interventions	67%
Key Managerial Personnel (KMP)	0	Leadership and coaching interventions	0%
Employees other than BoD and KMPs	145	1) Professional conduct and Ethics 2) Technical Safety Guidance 3) Financial Systems Training 4) Graduate Apprentice Trainee Induction	42%
Workers	164	1) Various safety trainings and hazard identification 2) Work site and internal security 3) Material handling 4) CPR 5) HSE induction training	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	Amount (In INR)	Brief of the Case	Has an appeal been agencies/ judicial institutions
Penalty/ Fine	During FY 2026, there have been no instances of fines/penalties/compounding fee /settlement				
Settlement					
Compounding fee					

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement	Brief of the Case	Has an appeal been agencies/ judicial institutions
Imprisonment	During FY 2026, there have been no instances of imprisonment/ punishment.			
Punishment				

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 institution
	NA

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.

The Company promotes ethical business practices through its Code of Conduct for Directors and Senior Management Personnel. The Code sets out principles relating to integrity, transparency, accountability, fair dealing, and compliance with applicable laws and regulations. It requires Company assets and resources to be used only for legitimate business purposes and includes provisions on avoiding conflicts of interest and preventing the misuse of privileged information.

The Code also discourages any unfair business practices, including manipulation, concealment, and misrepresentation of material facts. Further, the Code is available on the Company's website in accordance with applicable regulatory requirements. The Company is in the process of developing a dedicated Anti-Corruption and Anti-Bribery Policy for implementation in the subsequent year. Web Link: https://www.jnkindia.com/jnk-india-investor-relations-platform.html

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

Case details	FY 2026	FY 2025
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

The Company has not received any complaints with regards to conflict of interest in FY 2026.

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.

There were no reported cases of corruption or conflict of interest during the current financial year. Therefore, no corrective actions were required. The Company aims to prevent the occurrence of such issues and will take necessary corrective or mitigation measures if any such cases arise in the future.

8. Number of days of accounts payables (Accounts payable*365) / Cost of goods /services procured) in the following format:

Category	FY 2026	FY 2025
Number of days of accounts payables	81	90

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances and investments, with related parties, in the following format:

Parameter	Metrics	FY 2026	FY 2025*
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	5.66%	8.01%
	b. Number of trading houses where purchases are made from	424	379
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	61.26%	56.48%

Parameter	Metrics	FY 2026	FY 2025*
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	The Company specialises in designing and commissioning bespoke Engineering, Procurement, and Construction (EPC) projects tailored to individual client requirements. Operating on a direct business-to-business (B2B) model, the Company engages directly with its clients, ensuring a streamlined process without the involvement of dealers or distributors. This approach fosters close collaboration and ensures that every project is executed with precision according to the client's specific needs.	
	b. Number of dealers / distributors to whom sales are made		
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors		
Share of Related Party Transactions in	a. Purchases (Purchases with related parties / Total Purchases)	2.58%	2.93%
	b. Sales (Sales to related parties / Total Sales)	32.91%	7.39%
	c. Loans and advances (Loans and advances given to related parties / Total loans &and advances)	92.28%	0.00%
	d. Investments (Investments in related parties / Total Investments made)	100.00%	100.00%

***Note:** *The data for FY 2025 has been revised and restated.*

Leadership Indicators

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

During FY 2026, the Company ensured that its value chain partners are aligned with principles of responsible and ethical business conduct. While structured awareness and training programs are planned for the upcoming year, the Company has established a process to ensure its partners understand and adhere to its core values from the outset of the relationship.

This is achieved through a screening checklist used during the partner onboarding process. This covers applicable social and governance norms, ensuring that partners are aligned with JNK India Ltd.'s fundamental principles of honesty, accountability, integrity and fairness. The process also emphasises adherence to all statutory requirements and the principles of fair dealing, as detailed in the Company's Code of Conduct.

This approach ensures that partners are aware of and compliant with the Company's ethical business standards. The Company in the upcoming years aims to develop and conduct awareness and training sessions to further enhance the capabilities of its value chain partners.

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 adopted a Code of Conduct for Directors and Senior Management Personnel, which provides guidelines to ensure ethical conduct and the avoidance of conflicts of interest. The Code requires Directors and Senior Management Personnel to act in good faith and in the best interests of the Company and not engage in any transaction or activity that may influence their decision-making or conflict with the interests of the Company.

Under the Code, Directors and Senior Management Personnel are required to make full disclosure to the Board of any transaction or circumstance that could give rise to an actual or potential conflict of interest and seek the Board's authorisation before proceeding with such matters. The Code also emphasises integrity, transparency, accountability, fair dealing, and the proper use of Company assets and resources.

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 2026	FY 2025	Details of improvements in environmental and social impacts
R&D	JNK India Ltd. primarily operates in the design, engineering, fabrication, procurement, erection, and commissioning of combustion equipment on behalf of its clients. While the nature of its operations offers limited scope for direct R&D and capital expenditure at the entity level, the Company remains committed to sustainability and reducing its environmental footprint. As part of this, the Company has installed a solar power plant at its manufacturing facility in Mundra, Gujarat, to promote clean energy consumption.		
Capex	The Company also supports sustainable projects by facilitating innovative technologies with positive environmental and social impacts. These include investments in hydrogen fuel generation technology, which supports the transition to cleaner energy sources, and a strategic partnership in the incinerator segment, focused on efficient industrial waste treatment and enhanced waste-to-energy conversion. Additionally, JNK India's flare systems are designed to safely combust unrecoverable hydrocarbon and waste gases, helping reduce emissions and ensure environmentally responsible operations.		

2. **Does the entity have procedures in place for sustainable sourcing? (Yes/No) b. If yes, what percentage of inputs were sourced sustainably?**

Vendors and suppliers are an important part of the value chain and play a crucial role in the Company's business operations. The Company upholds the principles of fair dealing and ethical conduct, which forms the foundation of its sourcing practices.

While a formal ESG policy and a specific supplier code of conduct are currently in development, the Company ensures responsible sourcing through criteria outlined in its purchase orders. Before any transaction, all vendors—including those nominated by clients—are required to demonstrate compliance with these essential requirements. These include:

- Adherence to all regulatory laws
- Possession of relevant certifications and standards
- Compliance with health and safety, labour laws, and minimum wage regulations
- Environmental disclosures related to waste, water, and air, as mandated by relevant authorities

While the nomination of vendors by clients may limit the Company's discretion in supplier selection, adherence to these minimum eligibility requirements remains mandatory for all vendors.

The Company is in the process of developing a comprehensive supplier code of conduct and integrating sustainable sourcing procedures into its ESG policy.

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) (b) E-waste (c) Hazardous waste and (d) other waste**

The Company specialises in providing combustion equipment and technology-driven solutions for the refining and petrochemical sectors. Its offerings comprise highly specialised and critical heavy-engineering systems that are designed and manufactured to meet unique client specifications and are intended for long-term operation, typically exceeding a useful life of 20 years. Upon commissioning, these systems form an integral part of the client's infrastructure and therefore do not revert to the Company for end-of-life management. Consequently, product reclamation, reuse, recycling, or disposal activities are not within the operational scope of JNK India Ltd.

In addition, the Company's project-centric business model involves execution at customer locations, resulting in a limited operational footprint and relatively low generation of waste. Wherever practicable, excess or unused materials are redeployed across projects, supporting efficient resource utilisation and minimising waste generation.

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**

   Not Applicable

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)?**

   JNK India Ltd. provides products and services that are customised to the specific requirements of each client. Consequently, the characteristics and specifications of the final delivered products vary across projects. Given the bespoke nature of its offerings, the Company did not undertake a Life Cycle Assessment (LCA) of its products or services during the current financial year.

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.**

   Not Applicable

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).**

   The Company manufactures specialised heavy engineering products that are designed and developed to meet specific customer requirements. Owing to the critical and customised nature of these products, the use of recycled materials in the manufacturing process is currently not feasible.

4. **Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed of.**

   JNK India Ltd. specialises in the design and installation of combustion equipment and technology-driven Engineering, Procurement, and Construction (EPC) solutions tailored to specific client requirements. The systems installed are designed for long operational life and undergo regular maintenance to ensure reliability and durability.

   The Company generates minimal waste through its operations, as materials are procured based on project-specific requirements. Any waste generated during installation activities, such as packaging and ancillary materials, is managed and disposed of in accordance with established waste management practices to minimise environmental impact. Given the customised nature of its projects and the long lifecycle of the installed systems, no products or packaging materials were reclaimed at the end of their life during the reporting year.

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

   The Company did not reclaim any products or packaging materials during the reporting period; therefore, reporting on reclaimed products and their packaging materials as a percentage of products sold is 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	Total (A)	% of employees covered by									
		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)
Permanent Employees											
Male	291	291	100%	291	100%	0	0%	291	100%	0	0%
Female	54	54	100%	54	100%	54	100%	0	0%	0	0%
Total	**345**	**345**	**100%**	**345**	**100%**	**54**	**16%**	**291**	**84%**	**0**	**0%**
Other than Permanent Employees											
Male	17	17	100%	17	100%	0	0%	17	100%	0	0%
Female	1	1	100%	1	100%	1	100%	0	0%	0	0%
Total	**18**	**18**	**100%**	**18**	**100%**	**1**	**6%**	**17**	**94%**	**0**	**0%**

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

Category	Total (A)	% of workers covered by									
		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)
Permanent Workers											
Male	35	35	100%	35	100%	0	0%	35	100%	0	0%
Female	1	1	100%	1	100%	1	100%	0	0%	0	0%
Total	**36**	**36**	**100%**	**36**	**100%**	**1**	**2.8%**	**35**	**97.2%**	**0**	**0%**
Other than Permanent Employees											
Male	163	24	14.7%	24	14.7%	0	0%	163	100%	0	0%
Female	5	4	80.0%	4	80.0%	5	100%	0	0%	0	0%
Total	**168**	**28**	**16.7%**	**28**	**16.7%**	**5**	**2.9%**	**163**	**97.0%**	**0**	**0%**

c. **Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format –**

	FY 2026	FY 2025
Cost incurred on well- being measures as a % of total revenue of the Company (In Cr.)	0.32%	0.67%

2. Details of retirement benefits.

Benefits	FY 2026			FY 2025		
	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%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%*	Yes	100%	NA	NA
ESI	100%	100%	Yes	100%	100%	Yes
Others – please specify	Nil			Nil		

**Note: Gratuity is to be considered for workers for FY 2026 in view of the implementation of the new Wage Code.*

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.

The Company has not implemented specific accessibility measures for differently abled employees and visitors, as its head office operates from leased premises where common infrastructure and amenities are managed by the building administration and are outside the Company's direct control. Further, there are currently no differently abled employees or workers at the manufacturing facility in Mundra; accordingly, no dedicated accessibility provisions have been established at that location. Nevertheless, the Company strives to fostering an inclusive and equitable workplace and will ensure that appropriate accommodations, accessibility arrangements, and necessary support mechanisms are put in place prior to the engagement or deployment of any differently abled individual at its facilities.

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, the Company has incorporated the principles of equal opportunity, in line with the Rights of Persons with Disabilities Act, 2016, into its Recruitment Policy. As these principles are already embedded in the recruitment framework, the Company has not adopted a separate Equal Opportunity Policy.

The Recruitment Policy requires that all candidates be evaluated solely on merit and job-related criteria. It provides equal employment opportunities to all qualified candidates without discrimination based on disability or any other protected status under applicable laws. This ensures fairness, dignity, non-discrimination, and equal opportunity throughout the hiring process.

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	100%	100%	100%	100%
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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

<table>
<tr><td>Permanent workers</td><td rowspan="4">Yes, the Company has a formal Grievance Redressal Mechanism to receive and resolve complaints from employees and workers. The channels available for raising concerns include:
• Whistleblower Policy (Vigil Mechanism): This is a primary channel for employees and directors to report genuine concerns and grievances, especially those related to financial impropriety, unethical behavior, or legal violations.
◦ Direct and Confidential Reporting: All "Protected Disclosures" under this policy can be sent directly to the Chairperson of the Audit Committee via a dedicated email address: sudha@taxpertpro.com.
◦ Protection Against Retaliation: The policy guarantees "zero tolerance to retaliation or unfair treatment against the Whistle-blower." It explicitly states that no one reporting a concern in good faith will be victimised, and their identity will be kept confidential to the extent possible.
◦ Structured Investigation: All reported concerns are subject to a preliminary review and, if warranted, a formal investigation conducted in a fair and objective manner, with a typical timeline of 6 months for completion.
• POSH Policy: A Company-wide policy to address complaints related to the Prevention of Sexual Harassment, with mandatory adherence for all.
• Anonymous Complaint Box: Physical complaint boxes are available for employees to raise concerns anonymously, which are then thoroughly reviewed and addressed by the management.
• Open Dialogue Channels:
◦ Town Hall Meetings: These are conducted regularly to provide an open forum where employees are encouraged to raise questions and concerns directly with the management.
◦ Suggestion Boxes: These are in place to encourage employees to share feedback or suggestions related to their work environment or Company processes.</td></tr>
<tr><td>Other than permanent workers</td></tr>
<tr><td>Permanent employee</td></tr>
<tr><td>Other than permanent employee</td></tr>
</table>

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

<table>
<tr><th rowspan="2">Category</th><th colspan="3">FY 2026</th><th colspan="3">FY 2025</th></tr>
<tr><th>Total employees / workers in respective category (A)</th><th>No. of employees/ workers in respective category, who are part of association(s) or Union (B)</th><th>% (B / A)</th><th>Total employees / workers in respective category (C)</th><th>No. of employees/ workers in respective category, who are part of association(s) or Union (D)</th><th>% (D / C)</th></tr>
<tr><td>Total Permanent Employees</td><td colspan="6" rowspan="6">While there are currently no employee or worker associations or unions recognised by the Company, all employees and workers are aware and informed of their rights regarding freedom of association. The Company respects individuals' freedom to join or form trade unions of their choice without fear of reprisal or discrimination. Open communication channels are maintained to ensure that all employee concerns can be addressed directly and effectively.</td></tr>
<tr><td>Male</td></tr>
<tr><td>Female</td></tr>
<tr><td>Total Permanent Workers</td></tr>
<tr><td>Male</td></tr>
<tr><td>Female</td></tr>
</table>

8. Details of training given to employees and workers:

Category	FY 2026					FY 2025*				
	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)
Employees										
Male	291	57	19.6%	82	28.2%	251	26	10.4%	211	84.06%
Female	54	21	38.9%	23	42.6%	50	19	38%	38	76%
Total	**345**	**78**	**22.6%**	**105**	**30.4%**	**301**	**45**	**15%**	**249**	**82.72%**
Workers										
Male	198	198	100.0%	198	100.0%	33	33	100%	25	75.75%
Female	6	6	100.0%	6	100.0%	2	2	100%	2	100%
Total	**204**	**204**	**100.0%**	**204**	**100.0%**	**35**	**35**	**100%**	**27**	**77.14%**

Note: The trainings for Health & Safety and Skill upgradation were conducted for permanent employees and all workers.

** The data for FY 2025 has been revised and restated.*

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

Category	FY 2026 Current Financial Year			FY 2025 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	291	291*	100%	251	251	100%
Female	54	54*	100%	50	50	100%
Total	**345**	**345***	**100%**	**301**	**301**	**100%**
Workers						
Male	198	0	0%	33	33	100%
Female	6	0	0%	2	2	100%
Total	**204**	**0**	**0%**	**35**	**35**	**100%**

**Note: In FY 2026, total 273 employees were eligible for performance review as per the Company's policy. Performance of all 273 employees comprising of 229 male employees and 44 female employees were reviewed for FY 2026.*

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, what is the coverage of such a system?

Yes. The Company has implemented a comprehensive Occupational Health and Safety Management System (OHSMS) certified to the ISO 45001:2018 standard. This system is guided by Company-wide Health and Safety (H&S) policy and ensures prioritising safety across all operations.

The OHSMS has been implemented across all Company operations, and its coverage is as follows:

- **Locations:** It encompasses the Head Office, all project sites, fabrication yards, site offices, and other where Company operations are ongoing.
- **Personnel:** It applies to all employees, the contractual workforce, and visitors.
- **Activities:** It covers the entire project lifecycle, including design, engineering, procurement, fabrication, construction, installation, commissioning, and maintenance.

The system ensures a systematic approach to managing workplace safety, including:

- **Risk Management:** Formal processes for hazard identification, risk assessment, and the implementation of control measures.
- **Emergency Preparedness:** Site-specific emergency preparedness and response plans are established and regularly tested.
- **Oversight and Continuous Improvement:** A dedicated Health and Safety Manager is present at each project site. This is supported by periodic inspections, audits, and management performance reviews to ensure continuous

improvement. To further strengthen coordination, the Company is in the process of appointing a dedicated OHS Manager to oversee all sites.

- **Culture and Engagement:** A strong safety culture is promoted through regular training, safety briefings, and a site-level reward system to recognise safe behavior. The effectiveness of this system is validated by several client-based certifications and recognitions for excellence in health and safety practices.

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

The Company employs a structured approach to identify work-related hazards and assess risks, covering both routine and non-routine activities. This is driven by the Company's efforts to integrate health and safety considerations into all aspects of the business processes.

1. **Routine Activities:**
   - **Pre-Work Analysis:** Before any work begins, a Job Safety Analysis (JSA) or a formal Hazard Identification and Risk Assessment (HIRA) is conducted to identify potential hazards and establish appropriate control measures. The Safety Data Sheets (SDS) for all chemicals and materials are also reviewed to identify associated risks.
   - **Ongoing Monitoring:** These assessments are supported by a schedule of regular verification activities, including quarterly site audits led by H&S managers, regular workplace inspections, and daily safety briefings (Toolbox Talks) to ensure continuous safety awareness.

2. **Non-Routine and High-Risk Activities:**
   - **Formal Permitting:** For all designated high-risk activities, a strict Permit-to-Work (PTW) system is implemented. This is accompanied by task-specific risk assessments and detailed method statements.
   - **Change Management:** Any changes in processes, equipment, or materials are subject to a meticulous Management of Change (MOC) procedure to evaluate and mitigate any new risks before they are introduced.
   - **Expert Consultation:** When necessary, external safety experts are consulted for a comprehensive evaluation of non-routine hazards.

3. **Continuous Improvement and Feedback:**

   The Company continuously incorporates feedback to strengthen its risk management practices. This is achieved through:
   - Analysis of past incidents and near misses to identify overlooked or emerging hazards.
   - Employee feedback, which is actively collected through safety meetings, suggestion boxes, and a structured hazard reporting system.

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

Yes. The Company has established clear and formal processes for hazard reporting and risk removal. Employees and workers are encouraged to identify and report workplace hazards through multiple channels, including hazard observation cards, digital reporting platforms, near-miss reporting systems, and direct communication with supervisors or safety personnel. All reported hazards are formally recorded, assessed, and addressed through appropriate corrective actions.

- **Hazard Reporting Process:** The Company provides multiple channels for reporting hazards and unsafe conditions. All reports are logged and evaluated to ensure timely action and risk mitigation.
- **Right to Refuse Unsafe Work:** Workers are empowered under a Stop Work Authority framework, which allows them to stop work or remove themselves from situations they believe pose an imminent risk, without fear of retaliation.
- **Response and Follow-up:** When a hazard is reported, operations may be suspended if the risk is significant, and work resumes only after the hazard has been adequately addressed. Necessary measures are implemented to prevent recurrence.
- **Training and Awareness:** Employees and workers receive training on hazard reporting and safety procedures. A designated contact person is available 24/7 for urgent concerns, and emergency contact details are prominently displayed at all sites.

d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services?

Yes, employees and workers have access to non-occupational medical and healthcare services. The Company provides comprehensive health insurance coverage which gives access to empaneled hospitals/clinics, general physicians, specialists, hospital services, and mental health support.

In addition to insurance, medical fitness check-ups are conducted before hiring, and regular health assessments and frequent health check-ups are conducted by paramedical staff. First-aid kits are also made available. To promote overall well-being beyond workplace-related health risks, the Company extends wellness initiatives such as health awareness programs, counselling support, and other preventive healthcare measures.

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

Safety Incident/Number	Category	FY 2026	FY 2025
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

The Company ensures a safe and healthy workplace through an Occupational Health and Safety (OH&S) Management System, in alignment to the ISO 45001 standard. This framework governs all the operations, ensuring every project is executed in strict alignment with a comprehensive Health, Safety, and Environmental (HSE) plan.

These safety measures are managed by a dedicated safety team, led by a Safety Officer, and are built on the following pillars:

1. **Proactive Risk Management:**
   - Systematic hazard identification is performed through formal processes like Hazard Identification and Risk Assessment (HIRA) and Job Safety Analysis (JSA) to address risks related to machinery, chemicals, and ergonomics.
   - A strict Permit to Work (PTW) system is enforced for all high-risk activities.
   - Periodic safety inspections, audits, and preventive maintenance of equipment are conducted to identify and eliminate unsafe conditions.
2. **Training and Safety Culture:**
   - A strong safety culture is promoted through leadership and active worker participation.
   - The Safety Officer conducts regular, task-specific safety trainings, toolbox talks, and awareness programs for all employees and workers.
   - Employees are actively encouraged to report any unsafe conditions or concerns.
3. **Protective and Health Measures:**
   - Adequate and appropriate Personal Protection Equipment (PPE) is provided, and its usage is strictly enforced.
   - All sites have established emergency preparedness and response plans, which are regularly tested through mock drills.
   - A focus on employee well-being includes pre-employment and periodic medical check-ups, readily available first-aid facilities, and access to medical services.

13. Number of complaints on the following made by employees and workers:

Category	FY 2026			FY 2025		
	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	96	0	100% complaints resolved[1]	0	0	Nil
Health and Safety	63	0	100% complaints resolved[2]	0	0	Nil

[1]Complaints related to drinking water, housekeeping, seating arrangements, lighting, sanitation, heat conditions, and canteen hygiene were addressed through appropriate corrective measures.

[2]Complaints related to PPE requirements, unsafe access, water stagnation, and other workplace safety concerns were investigated and addressed through corrective actions.

14. Assessments for the year:

Aspect	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

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 and safety practices and working conditions.

No corrective actions were necessitated by safety-related incidents during the reporting period, as no such incidents occurred. The Company's health and safety performance is managed through a framework designed to identify and mitigate risks before they result in incidents. This includes:

- Hazard Identification and Risk Assessment (HIRA) to systematically identify potential hazards
- Regular Audits and Inspections to verify that safety controls are in place and effective
- Permit to Work (PTW) System to ensure strict controls for high-risk activities

Concerns or potential risks identified during these proactive assessments are addressed immediately through preventive actions, such as enhanced supervision or the implementation of additional safety barriers.

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).

Yes, the Company extends life insurance coverage and/or compensatory benefits to all its employees and workers to support their families in the event of an unfortunate demise. These benefits are provided in line with applicable laws, employment terms, and Company policies, as detailed below:

- **For Employees:** Permanent employees are covered under a Group Term Life Insurance policy. This life coverage is provided in addition to their standard mediclaim benefits, offering an enhanced layer of financial protection.
- **For Workers:** Workers are covered under the relevant statutory social security schemes mandated by law. This includes life and health-related coverage as stipulated by the Employees' State Insurance (ESI) Act, 1948, and the Employee's Compensation Act, 1923.

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

The Company ensures statutory compliance by embedding mandatory compliance clauses in all value chain partner contracts. This contractual obligation is then verified through a program of regular audits. This framework provides a clear basis for enforcement, stipulating that any non-compliance may lead to remedial action, including the renegotiation or termination of the partnership.

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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2026	FY 2025	FY 2026	FY 2025
Employee	0	0	0	0
Worker	0	0	0	0

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, the Company has a program to re-engage retired employees in a consulting capacity. This initiative facilitates continued employability for valued retirees while ensuring the organisation retains access to their deep institutional knowledge and specialised expertise.

5. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	The Company has not conducted a formal assessment of its value chain partners with respect to health and safety practices and working conditions during the reporting year. However, as part of its vendor onboarding and procurement process, suppliers are required to comply with applicable laws and regulations, including requirements relating to health and safety, labour practices, and minimum wage regulations. The Company also seeks relevant certifications and regulatory disclosures from vendors, as applicable, to promote responsible business practices across its value chain.
Working Conditions	

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.

As no significant risks were identified during the FY 2026, no corrective actions were required to be undertaken.

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.

The Company has implemented a structured approach to stakeholder engagement, which is integral to its business operations. The process begins with a comprehensive mapping exercise to identify all key stakeholder groups. These include clients, suppliers, employees, investors, regulatory bodies, local communities, and industry associations that have a significant interest in or are impacted by the Company's projects and activities.

Following identification, each stakeholder group is assessed to determine its relevance and influence based on factors such as their potential impact on project outcomes and the degree to which the Company's operations affect them.

To ensure the effectiveness of this engagement, JNK India Ltd. has established feedback mechanisms. These include formal surveys, regular meetings, a dedicated helpline number, and feedback forms, which allow the Company to evaluate and continuously improve its stakeholder relationships.

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 and Marginalised 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
Customers	No	• Physical meetings • E-mail • Company brochures • Company website • Materiality assessment • Customer feedback • Grievance redressal mechanisms	Continuous	To build long-term relationships through trust and enhanced satisfaction, driven by consistent value delivery. With focus on meeting specific customer needs while continuously improving technology and cost efficiency
Government/ Competent Authorities	No	• Submissions and approvals, Inspections and audits • In-person meetings • Telephonic communication • E-mail • Grievance redressal mechanisms	Continuous	To focus on understanding compliance requirements to effectively manage risks. By supporting strategic communication, foster brand value, promote innovation, and offer expert insights and feedback. Additionally, to assist in crisis management ensuring resilience and informed decision making.

Stakeholder Group	Whether identified as Vulnerable and Marginalised 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
Employees	No	• Townhall meetings • E-mail • Company website • Frequent and regular interactions • Employee engagement activities • Materiality assessment • Grievance redressal mechanisms	Continuous	To focus on understanding compliance requirements to effectively manage risks. By supporting strategic communication, foster brand value, promote innovation, and offer expert insights and feedback. Additionally, to assist in crisis management ensuring resilience and informed decision making
Suppliers	No	• Physical meetings • E-mail • Company website • Vendor meets • Customer feedback • Materiality assessment • Grievance redressal mechanisms	Continuous	To build transparent and mutually sustainable partnerships with suppliers. The Company focuses on ensuring quality, reliability, and supplier growth by supporting improved processes and compliance at the supplier end.
Investors and funders	No	• Newspaper publications • Physical meetings • E-mail • Quarterly earnings calls • Stock exchanges • Company website • Shareholders' meeting • Materiality assessment • Grievance redressal mechanisms	Continuous	To maintain trust and confidence through timely, transparent financial reporting and regular updates on performance and strategy. With emphasise on accountability by aligning stakeholder expectations with business goal and foster enduring relationships.
NGO	Yes	• In-person visits • Telephonic communication • Feedback • Materiality assessment • Grievance redressal mechanisms	Continuous	To enable uplifting of underprivileged groups and reaching underserved communities to drive economic and social progress. The Company aims to achieve sustainable development through long term initiatives in education, health, environment, and social causes to improve livelihoods.

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 feedback from such consultations is provided to the Board.**

   The Company is currently in the process of developing a comprehensive ESG (Environmental, Social, and Governance) policy. The policy will also include a formal framework for stakeholder consultation.

   This framework will define the specific mechanisms and channels for engaging with stakeholders on important economic, environmental, and social topics. Furthermore, it will outline a structured process to ensure that the feedback gathered from these consultations is communicated effectively to the Board for its consideration in strategic decision-making.

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 input received from stakeholders on these topics were incorporated into the policies and activities of the entity.**

   Yes, stakeholder consultation is used to support the identification and management of environmental and social topics, although this is currently an evolving process.

JNK India Ltd. values the input of its stakeholders and considers their feedback in its business decisions. The Company utilises several established channels to gather stakeholder perspectives on environmental and social matters. These include:

- **Direct Client Feedback:** During project execution, feedback from clients often includes specifications and expectations related to environmental performance and safety standards, which directly shapes project activities.
- **Employee Engagement:** Through mechanisms like Town Hall meetings and direct interactions, employees provide input on workplace safety, training needs, and community well-being.
- **Community Interaction:** The grievance redressal mechanism and direct engagement at project sites allow the Company to understand and respond to community concerns related to its operations.

The insights gathered through these ongoing interactions are discussed at the management level and influence operational practices and policy development. The Company is in the process of formalising this into a more structured stakeholder engagement mechanism as part of its upcoming ESG policy, which will include a systematic approach to identifying and prioritising material topics in the future.

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

JNK India Limited supports vulnerable and underserved communities through a diverse range of CSR initiatives focused on education, healthcare, community welfare, sports, hygiene, and animal welfare.

During FY 2026, the Company's CSR efforts were primarily directed towards education and skill development, including support for school, college, hostel and course fees for deserving students, scholarships, establishment of digital classrooms, development of IoT laboratories, improvement of school infrastructure such as washrooms, maintenance and painting of school premises, provision of sports equipment, and promotion of cultural and educational programmes.

In the area of healthcare, the Company provided financial assistance for the medical treatment of economically disadvantaged patients and supported health camps and health awareness initiatives through healthcare institutions and charitable organisations.

The Company also contributed towards community welfare and social development through food distribution (Annadan), support for persons with disabilities, hygiene initiatives such as sanitary pad distribution, and assistance for community infrastructure. In addition, JNK India Ltd. supported sports development through the provision of sports equipment and infrastructure, and contributed to animal welfare initiatives for the care and rehabilitation of senior, disabled, and abandoned animals.

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 2026			FY 2025		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	345	42	12.17%	301	301	100%
Other than permanent	18	0	0%	16	16	100%
Total Employees	**363**	**42**	**11.57%**	**317**	**317**	**100%**
Workers						
Permanent	36	36	100%	35	35	100%
Other than permanent	168	168	100%	80	80	100%
Total Workers	**204**	**204**	**100%**	**115**	**115**	**100%**

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

Category	FY 2026					FY 2025				
	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)
Employees										
Permanent	345	43	12%	302	88%	301	68	22.6%	233	77.4%
Male	291	35	12%	256	88%	251	52	20.7%	199	79.3%
Female	54	8	15%	46	85%	50	16	32.0%	34	68.0%
Other than Permanent	18	0	0%	18	100%	16	0	0%	16	100%
Male	17	0	0%	17	100%	15	0	0%	15	100%
Female	1	0	0%	1	1000%	1	0	0%	1	100%
Workers										
Permanent	36	0	0%	36	100%	35	0	0%	35	100%
Male	35	0	0%	35	100%	33	0	0%	33	100%
Female	1	0	0%	1	100%	2	0	0%	2	100%
Other than Permanent	168	0	0%	168	100%	80	65	81.3%	15	18.8%
Male	163	0	0%	163	100%	77	63	81.8%	14	18.2%
Female	5	0	0%	5	100%	3	2	66.7%	1	33.3%

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

a. Median remuneration / wages

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	4	24,450,000	0	0
Key Managerial Personnel (KMP)	2	3,009,484	0	0
Employees other than BoD and KMP	303	7,39,115	55	7,27,886
Workers	198	2,37,781	6	2,41,915

***Note:** The Board of Directors category includes one Non-Executive Director receiving consultation/professional fees from the Company. The remuneration paid to such director has been included for the purpose of computing the median remuneration disclosed above.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2026	FY 2025
Gross wages paid to females as % of total wages	9.15%	8.50%

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)

The Company has established a framework of Grievance Redressal Mechanisms (GRMs) to ensure human rights concerns can be identified, reported, and resolved effectively.

1. **Formal Reporting Channels:**
   - A statutory Prevention of Sexual Harassment (POSH) Policy is in place, governed by Internal Committees responsible for the confidential investigation and redressal of complaints.
   - The Whistleblower Policy provides a secure channel for both employees and external stakeholders to report potential violations of ethics or human rights with guaranteed confidentiality and impartiality.

2. **Employee Dialogue and Feedback Channels:**
   - Anonymous Complaint and Suggestion Boxes are available, allowing employees to raise concerns or provide feedback without fear of reprisal.

- Regular Town Hall meetings serve as an open forum for direct dialogue between employees and management, fostering a transparent environment where concerns can be voiced.

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

The Company has established a dedicated grievance redressal mechanism through which employees can report human rights-related concerns. In addition, the Whistleblower Policy enables employees and other stakeholders to report actual or suspected human rights violations, including on an anonymous basis. Grievances may be submitted to the designated Grievance Redressal Officer, whose contact details are available on the Company's website.

Upon receipt, grievances are recorded through the internal mechanism and referred to the relevant department for review and investigation. Based on the findings, appropriate remedial actions are identified and the proposed resolution is escalated to senior management or the HR Committee, as applicable, for approval. The Company also conducts periodic audits and employee surveys to assess workplace conditions and monitor adherence to human rights principles. Further, regular training and awareness programmes are conducted to educate employees on their rights, expected workplace conduct, and available grievance reporting channels. Web Link for grievance redressal: https://jnkindia.com/investor-contact.html.

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

Aspect	FY 2026			FY 2025		
	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	Nil	0	0	Nil
Discrimination at workplace	0	0		0	0	
Child Labour	0	0		0	0	
Forced Labour/ Involuntary Labour	0	0		0	0	
Wages	0	0		0	0	
Other human rights related issues	0	0		0	0	

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

Category	FY 2026	FY 2025
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0%	0%
Complaints on POSH upheld	0	0

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

The Company has a systematic approach to managing and redressing complaints related to discrimination and harassment. This approach is based on:

1. All complaints are handled with the utmost discretion to protect the privacy of all parties involved.
2. A non-retaliation policy is enforced, ensuring that no employee faces adverse consequences for reporting concerns in good faith.
3. All complaints are investigated thoroughly and impartially to ensure a fair and objective resolution.

To support this, regular and mandatory training programs are provided to all employees, educating them on their rights, responsibilities, and the procedures for handling and reporting complaints of discrimination and harassment. Furthermore, the Company ensures that multiple, easily accessible channels are available for employees to report grievances, including direct communication with management and HR.

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

Yes, the Company integrates specific clauses on human rights into all contractual agreements with its vendors and suppliers. Adherence to these principles is a mandatory prerequisite for onboarding and serves as a condition of the ongoing business relationship

10. **Assessments of the year**

Aspects	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced labour	100%
Sexual harassment	100%
Discrimination at workplace	100%

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

    No significant human rights risks were identified, and therefore no corrective actions were taken during the financial year.

Leadership Indicators

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

   The Company's established systems for addressing employee grievances and maintaining a respectful work environment were found to be effective during the reporting period. No significant human rights risks were identified that required modifications to business practices. The Company maintains protocols for implementing corrective measures if future risks emerge.

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

   The Company has not conducted a human rights due diligence for the current financial year.

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?**

   The Company's head office is located within a leased facility, which places constraints on implementing permanent structural modifications. The Company ensures a supportive and inclusive environment for all, to facilitate access for differently abled employees and visitors, practical support measures are provided. A wheelchair is available for anyone who may require it, and staff are instructed to offer necessary assistance to ensure the comfort and access for all visitors.

4. **Details on assessment of value chain partners:**

Human rights	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	The Company addresses human rights compliance within its value chain primarily through its procurement process. Adherence to all prevalent laws and regulations related to human rights principles is contractually mandated through the standard terms and conditions of all purchase orders. While this contractual control is in place, no separate, specific assessment pertaining to human rights aspects of value chain partners was conducted in FY 2026.
Discrimination at workplace	
Child Labour	
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 assessd1ments 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:**

Parameter	Unit	FY 2026	FY 2025*
From renewable sources (in gigajoules)			
Total electricity consumption (A)	GJ	185.91	79.36
Total fuel consumption (B)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
Total energy consumption from renewable sources (A+B+C) (GJ)	**GJ**	**185.91**	**79.36**
From non - renewable sources (in gigajoules)			
Total electricity consumption (D)	GJ	1504.58	1408.59
Total fuel consumption (E) Diesel + Petrol	GJ	924.33	412.02
Energy consumption through other sources (F) LPG	GJ	96.82	85.57
Total energy consumption from non - renewable sources (D+E+F) (GJ)	**GJ**	**2525.73**	**1906.18**
Total energy consumption (A+B+C+D+E+F) (GJ)	**GJ**	**2711.64**	**1985.55**
Energy intensity per rupee of turnover (Total energy consumption in GJ/ turnover in rupees in Cr)	GJ/(INR)	3.59	4.20
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (in Cr) ***** (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/USD	72.99	86.67
Energy intensity in terms of physical output	-	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: The conversion factor from IMF is used to calculate the 'energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP).

**The data for FY 2025 has been revised and restated.*

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 independent assessment has been carried out by an external agency in the current financial year for energy data.

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.**

The Companies' facilities have not been identified as designated consumers under PAT.

3. **Provide details of the following disclosures related to water**

Parameter	Unit	FY 2026	FY 2025*
Water withdrawal by source (in kiloliters)			
(i) Surface water	KL	0	0
(ii) Groundwater	KL	0	0
(iii) Third party water	KL	6463.18	4375.28
(iv) Seawater / desalinated water	KL	0	0
(v) Others	KL	0	0
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	KL	**6463.18**	**4375.28**
Total volume of water consumption (in kiloliters)	KL	1905.60	214.55
Water intensity per rupee of turnover (Water consumed / turnover in rupees in Cr.)	KL/ (INR)	2.52	0.45
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	Kl/USD	51.30	9.37
Water intensity in terms of physical output	-	-	-
Water intensity (optional)– the relevant metric may be selected by the entity	-	-	-

Note: The increase in water consumption and intensity is primarily due to increase in capacity utilisation at the workshop in the SEZ .

**The data for FY 2025 has been revised and restated.*

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 independent assessment has been carried out by an external agency in the current financial year for water data.

4. Provide the following details related to water discharged:

Parameter	Unit	FY 2026	FY 2025*
Water discharge by destination and level of treatment (in kiloliters)			
(i) Surface water	KL	-	-
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
(ii) Ground water	KL	-	-
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	4557.58	4160.73
(iii) Sea water	KL	-	-
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
(iv) Sent to third parties	KL	-	-
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
(v) Others	KL	-	-
No treatment	KL	0	0
With treatment – please specify the level of treatment	KL	0	0
Total water discharged (in kilolitres)	KL	**4557.58**	**4160.73**

**Note: The data for FY 2025 has been revised and restated.*

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 independent assessment has been carried out by an external agency in the current financial year for water data.

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

The Company has not implemented a dedicated Zero Liquid Discharge (ZLD) system, such as an on-site Sewage Treatment Plant (STP), at its Mundra facility, as no industrial process effluent is generated from its operations.

Domestic wastewater generated, if any, is managed through the authorised/common wastewater management infrastructure available within the Adani SEZ area. Being located within the SEZ, the facility is required to comply with the environmental management and effluent disposal systems established and approved for the SEZ, ensuring proper treatment and disposal of wastewater in accordance with applicable regulatory requirements.

Wherever feasible, recovered water is reused for activities such as cooling, cleaning, and gardening. These arrangements cover the entire operational facility and are regularly monitored to ensure environmental compliance.

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

Parameter	Unit	FY 2026	FY 2025
NOx	ppm	21.18	15.73
SOx	ppm	28.09	22.49
Particulate matter (PM)	mg/Nm^3	72.56	65.38
Persistent organic pollutants (POP)	tones/annum	-	-
Volatile organic compounds (VOC)	tones/annum	-	-
Hazardous air pollutants (HAP)	tones/annum	-	-
Others – Process Emission (HCL)	mg/Nm3	-	-
Acid Mist	mg/Nm3	-	-

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 independent assessment has been carried out by an external agency in the current financial year for the air emission data.

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

Parameter	Unit	FY 2026	FY 2025*
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF6, NF_3, if available)	Metric tons of CO2 equivalent	79.33	40.47
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO2 equivalent	296.74	284.46
Total Scope 1 and Scope 2 emission	Metric tons ofCO2 equivalent	376.07	324.93
Total Scope 1 and Scope 2 emissions per rupee of turnover (in cr) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in rupees in Cr)	tCO2e/ (INR)	0.50	0.70
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (in cr) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO2e/ USD Revenue adjusted for PPP	10.12	14.18
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: The data for FY 2025 has been revised and restated.

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 independent assessment has been carried out by an external agency in the current financial year for the scope 1 and 2 emission data.

8. Does the entity have any project related to reducing Greenhouse Gas emission? If yes, then provide details.

Yes, JNK India Ltd. is actively advancing projects to support the reduction of greenhouse gas emissions through strategic initiatives, internal operational improvements, and client-focused solutions.

1. **Strategic Initiatives and Research and Development:**
   - **Joint Venture**: A key strategic project is the formation of our new Joint Venture, JNK Chemdist Technologies Private Limited. This entity will focus specifically on the development and commercialisation of technologies.
   - **Ongoing R&D:** This new venture complements the existing R&D projects, which are focused on improving burner designs to lower NOx and CO emissions and developing innovative electrical heaters as a cleaner alternative to traditional heating systems.
2. **Emission Reduction Measures at Own Facilities:**
   - **Renewable Energy:** The Company has installed a 50 kWp solar power plant at the facility, increasing the use of renewable energy and reducing reliance on the grid.
   - **Sustainable Transportation:** As part of sustainable transport, JNK India Ltd. has adopted electric vehicles (EVs) for business commutes wherever feasible.
3. **Emission Reduction Projects and Systems for Clients:**
   - **Hydrogen Infrastructure:** Supplied India's first on-site hydrogen refueling station to the IOCL R&D Centre in Faridabad, enabling the adoption of hydrogen as a clean fuel.
   - **Waste Gas Management:** Provide critical Waste Gas Handling systems, such as incinerators and flare systems, which help the clients manage and treat process emissions effectively.

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

Parameter	FY 2026	FY 2025*
Total waste generated (in metric tons)		
Plastic waste (A)	0.262	0.147
E-waste (B)	0.033	0.004
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	112	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0	0
Other Non-hazardous waste generated (H = H.1 + H.2 + H.3),	117.288	7.038
Paper Waste (H.1)	0.124	0.074
Wet Waste (H.2)	0.084	0.034
Steel Scrap (H.3)	117.08	6.93
Total (A+B + C + D + E + F + G + H)	**229.583**	**7.189**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (In Cr)	0.30	0.02
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (In Cr)	6.18	0.31
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
(i) Recycled	117.08	6.93
(ii) Re-used	0	0
(iii) Other recovery operations (E-waste)	0.033	0.004
Total	**117.113**	**6.934**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
(i) Incineration:	0	0
(ii) Landfilling	112.471	0.256
(iii) Other disposal operations	0	0
Total	**112.471**	**0.256**

***Note:** *The data for FY 2025 has been revised and restated.*

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 independent assessment has been carried out by an external agency in the current financial year for the scope 1 and 2 emission data

10. 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.

The Company's environmental practices are managed through an ISO 14001:2015 certified Environmental Management System (EMS). This system includes the following processes for waste and hazardous material management:

1. **Waste Management System:**
   - Source Reduction: Initiatives are in place to minimise waste generation at the source.
   - Head Office: Waste is systematically segregated into wet and dry streams for disposal.
   - Operational Facility (Adani SEZ): The facility, located within the Adani SEZ, utilises the SEZ's integrated waste management system. This mechanism covers the segregation, collection, environmentally safe disposal, and recycling of waste materials generated within the facility.

2. **Specific Waste Reduction Initiatives:**
   - Disposable cups in office areas have been replaced with ceramic cups.
   - Single-use plastic water bottles have been substituted with refillable water jugs and dispensers across office premises.

3. **Hazardous and Toxic Substance Management:**
   - The Company uses eco-friendly alternatives to hazardous substances in products and processes where available.
   - The storage, handling, and disposal of hazardous materials are conducted according to strict protocols, in compliance with relevant SEZ environmental regulations and applicable laws.

11. 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:

The Company's operational sites and activities are categorised as follows:

1. **Manufacturing Facility:**
   - The unit is located within a Special Economic Zone (SEZ), a designated industrial area with pre-regulated environmental standards. SEZs are sited away from ecologically sensitive areas such as national parks, wildlife sanctuaries, or biosphere reserves. Operations within the SEZ are governed by the established environmental regulations of the zone.

2. **Project Execution Activities:**
   - Project execution is primarily conducted at client-owned operational sites. JNK operates as a contractor under the client's existing environmental clearances and site permits.
   - The on-site work is transient in nature, with temporary infrastructure established only as required for the project duration.

   Given this operational model, JNK India Ltd., is not mandated to secure any environmental clearances for its own operations during the FY 2026.

12. 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
During the reporting year, the Company did not undertake any projects that required an Environmental Impact Assessment (EIA) under applicable environmental regulations. As the Company primarily executes projects at client-owned sites, it is generally not required to obtain independent environmental clearances. However, where an EIA is mandated as part of the contractual requirements of a specific project, the Company is fully equipped to comply with such requirements. To support this, the Company has established a Standard Operating Procedure (SOP) for undertaking Environmental Impact Assessments, covering assessment processes, documentation, stakeholder consultations, and regulatory compliance to ensure effective fulfilment of all environmental obligations.					

13. 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:

S. 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 taken, if any action
	JNK India Ltd. has established an environmental compliance framework to ensure adherence to all applicable environmental laws and regulations, including the Water Act, Air Act, and Environment Protection Act. The Company follows proactive measures to maintain compliance with environmental requirements. As a result, during the current financial year: • There were no reported instances of environmental non-compliance. • No monetary fines or non-monetary sanctions were imposed by any environmental regulatory authority.			

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kiloliters):

For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the area: NA

(ii) Nature of operations: NA

(iii) Water withdrawal, consumption, and discharge in the following format:

Parameter	FY 2026	FY 2025
Water withdrawal by source (in kiloliters)		
(i) Surface water	The Company does not withdraw water from water stress areas.	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kiloliters)		
Total volume of water consumption (in kiloliters)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water	The Company does not withdraw water from water stress areas.	
No treatment		
With treatment – please specify level of treatment		
(ii) To Groundwater		
No treatment		
(iii) To Sea Water		
With treatment – please specify level of treatment		
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		
Total water discharged (in kiloliters)		

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.

Not Applicable

2. Please provide details of total Scope 3 emissions and its intensity, in the following format:

Parameter	Unit	FY 2026	FY 2025
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO2 equivalent	The Company is currently working on building its emissions inventory and aims to report on Scope 3 emissions in the coming years.	
Total Scope 3 emissions per rupee of turnover	Metric tons of CO2 equivalent		
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tons of CO2 equivalent		

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.

Not Applicable

3. **With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct and 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:**

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	50 kWp Solar Power Plant	The Company installed a 50 kWp solar power plant to generate clean and renewable energy, thereby reducing reliance on conventional electricity sources and supporting its commitment to sustainable operations.	• Environmental: Increased use of renewable energy has helped reduce the Company's greenhouse gas emissions and overall carbon footprint. • Improved Energy Efficiency and Cost Savings: The solar installation has contributed to lower electricity consumption from the grid, resulting in reduced energy costs and enhanced operational efficiency.
2	Adoption of Electric Vehicles (EVs)	The Company has introduced electric vehicles into its business commute arrangements, promoting cleaner mobility and reducing dependence on fossil fuel-based transportation.	• Reduction in Carbon Emissions: The use of electric vehicles has lowered emissions associated with transportation activities and reduced reliance on non-renewable energy sources. • Promotion of Sustainable Mobility: The initiative supports environmentally responsible commuting practices and contributes to the Company's broader sustainability objectives.

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

Yes, the Company maintains a Business Continuity and Disaster Management framework designed to ensure operational resilience and minimise disruptions during emergencies. This framework is built on the following key components:

1. **Centralised Core Functions:** Key corporate functions—including sales, engineering, procurement, project management, HR, and finance—are centralised and highly digitised. This enables secure remote access and management, ensuring continuity of critical business processes even if the head office is inaccessible.

2. **IT and Data Resilience:** A dedicated Disaster Recovery Plan (DRP) protects critical digital assets. This includes regular, automated data backups to secure, geographically separate off-site locations, ensuring data integrity and rapid restoration capabilities.

3. **Site-Specific Continuity Plans:** For on-site activities such as fabrication, construction, and erection, site-specific continuity protocols are implemented. These localised protocols are designed to address potential disruptions unique to each project environment.

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?**

The Company has not identified any significant environmental risks or adverse impacts originating from its value chain.

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

During FY 2026, the Company did not conduct formal environmental performance assessments of its value chain partners.

8. **How many green credits have been generated or procured:**

   a. **By the listed entity:** None

   b. **By the top ten (in terms of value of purchases and sales, respectively) value chain partners:** In FY 2026, the Company did not evaluate the generation or procurement of green credits by its value chain partners.

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.**

   The Company is in affiliation with 1 industry chamber.

   b. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such a body) the entity is a member of/ affiliated to.**

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	IMC Chamber of Commerce and Industry	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.**

   The Company has not received any orders from any regulatory authorities regarding anti-competitive conduct, and therefore, no corrective actions were required during FY 2026.

Leadership Indicators

1. **Details of public policy positions advocated by the entity:**

   The Company does not advocate for or take public positions on any specific public policies.

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.**

   During FY 2026, the Company did not conduct any Social Impact Assessments (SIA) for its projects.

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

   No projects undertaken by the Company in FY 2026 that required Rehabilitation and Resettlement (R&R).

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

   JNK India Ltd. has established a grievance redressal mechanism to address concerns and complaints raised by communities. The Company has defined a structured grievance resolution process to facilitate the timely and effective handling of issues. Complaints may be submitted through dedicated communication channels, including a hotline number and email address, enabling stakeholders to raise concerns directly. Additionally, the Company's personnel are trained to manage grievances efficiently, ensuring that all complaints are addressed in a transparent and timely manner.

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

Particular	FY 2026	FY 2025
Directly sourced from MSMEs/ small producers	55.79%	48.79%
Directly from within India	95.21%	95.49%

Note: The date for FY 2025 has been revised and restated.

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

Location	FY 2026	FY 2025
Rural	0%	0%
Semi-urban	0%	0%
Urban	0%	0%
Metropolitan	100%	100%

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):

Not Applicable

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

S. No.	State	Aspirational District	Amount Spend (in INR)
1	Maharashtra	Washim	33,74,676

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

No

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

The Company does not procure from marginalised or vulnerable groups.

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

Not Applicable

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:

The Company did not own, acquire, or utilise any intellectual properties based on traditional knowledge during the financial year.

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.

Not Applicable.

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Animal Welfare	120	100%
2	Education	9,519	100%
3	Health	895	100%
4	Hunger	20,000	100%
5	Rehabilitation and relief	10	100%

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's commitment to customer satisfaction is a core component of its ISO 9001:2015 certified Quality Management System. This system prioritises delivering excellence and ensuring that all project outcomes align with client expectations and applicable industry standards.

   - **Complaint Prevention:** The primary focus is on preventing complaints through meticulous project execution. A project is only considered complete after receiving formal approval from the client, a process that ensures alignment and satisfaction from the outset.
   - **Grievance Redressal Mechanism:** While no significant complaints have been encountered, the Company maintains an accessible mechanism for handling any potential issues.
   - **Clear Communication Channels:** Clients can raise concerns through multiple channels, including a dedicated customer care number, a direct email address, or by contacting the grievance redressal officer, with all contact details readily accessible on the Company website.
   - **Structured and Timely Resolution:** In the event a complaint is received, it is formally logged and immediately escalated to the respective project head. A designated team is responsible for ensuring a prompt, time-bound resolution, which often includes visiting the client's site to address the concern directly. The Company remains proactive in responding to client queries even after a project's completion.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or Safe Disposal	100%

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

	FY 2026			FY 2025		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	Nil	0	0	Nil
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services*	NA	NA		NA	NA	
Restrictive Trade Practices	xx	xx		0	0	
Unfair Trade Practices	xx	xx		0	0	
Others	xx	xx		0	0	

**Note: The Company does not provide any essential services.*

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

Aspect	Number	Reason for Recall
Voluntary recall /Mock recall	0	Nil
Forced recall	0	

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 implemented a comprehensive Information Technology Policy aimed at ensuring the security, efficiency and appropriate use of its IT resources. The policy is applicable to all employees, contractors, and third parties with access to the Company's IT systems.

The policy covers all IT resources, including hardware, software and applications, network and internet access, communication systems, data storage and handling, data security and confidentiality., and compliances The policy, is internally accessible and serves as a cornerstone of the Company's governance and risk management strategy.

To ensure its continued effectiveness and relevance, the framework undergoes regular reviews and updates. This process allows the Company to adapt to evolving industry standards and the dynamic nature of cybersecurity threats, thereby maintaining a strong posture on data protection and privacy.

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.**

The Company specialises in completing custom projects at the client's site, focusing heavily on quality, safety, and ensuring the client is happy with the final result.

1. **Product Quality and Client Happiness:** Every project is built to the client's exact needs and to top industry standards. A project is only considered finished when the client formally agrees that it meets all their requirements. This careful, client-focused method ensures each project is done right the first time, making product recalls unnecessary for the type of work the Company does.

2. **Service Safety and Communication:** Safety is a top priority on every project. The Company follows strict safety rules from start to finish to prevent accidents. Clients are also given clear information about all safety measures so they understand the precautions needed during the project and for the future.

7. **Provide the following information relating to data breaches:**

a. **Number of instances of data breaches:** 0

b. **Percentage of data breaches involving personally identifiable information of customers:** 0%

c. **Impact, if any, of the data breaches:** Not applicable

Leadership Indicators

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

Information on the Company's products and services, including detailed usage instructions, safety guidelines, and precautions, is made available to clients through comprehensive product manuals and official Company brochures provided during the project lifecycle.

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

Following the delivery and installation of its projects, the Company conducts comprehensive training sessions for the client's operational team. These sessions are designed to ensure a smooth handover and the safe, efficient operation of the equipment.

The training includes hands-on demonstrations covering all aspects of the system's proper use, key safety guidelines, and routine maintenance procedures. To supplement this in-person training, customers are also provided with a detailed guidance manual for future reference. Throughout this process, the project execution team remains available to answer any client questions, ensuring a complete transfer of knowledge and reinforcing best practices for safety and operation.

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

JNK India Ltd. is committed to maintaining clear and transparent communication with its customers. While the projects and services provided by the Company are not classified as essential services, it ensures that clients are kept well-informed about project milestones and relevant updates through multiple channels, including direct email notifications and information posted on the Company website.

A direct line of communication with the JNK India Ltd. team is always available. The team prioritises responding promptly to any customer inquiries or concerns, ensuring a high level of support and engagement throughout the project lifecycle.

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.

Not Applicable. The Company is engaged in the design, engineering, and installation of technology-driven EPC (Engineering, Procurement, and Construction) solutions that are customised to meet specific client requirements and comply with applicable laws and regulations. Given the customised nature of its offerings, the Company does not manufacture or sell standardised consumer products that require product labeling or the display of additional product information.

5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

JNK India Ltd. primarily executes its projects at client locations and places significant emphasis on meeting client-specific requirements and expectations. Projects are considered complete only upon achieving the prescribed standards and obtaining client acceptance, which serves as a practical indicator of customer satisfaction. Accordingly, the Company has not considered it necessary to undertake formal customer satisfaction surveys during the reporting period.