

# Business Responsibility & Sustainability Report



## SECTION A: General Information about The Company

### I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	L28100MP1979PLC049375
2. Name of the Listed Entity	Jupiter Wagons Limited
3. Year of incorporation	1979
4. Registered office address	48, Vandana Vihar, Narmada Road, Gorakhpur, Jabalpur, Madhya Pradesh 482001
5. Corporate address	4/2. Middleton Street, Kolkata – 700071
6. E-mail	cs@jupiterwagons.com
7. Telephone	07612661336
8. Website	<a href="https://jupiterwagons.com/">https://jupiterwagons.com/</a>
9. Financial year for which reporting is being done	2023-24
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	41,229.36 lakhs
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. Ritesh Kumar Singh, 4/2. Middleton Street, Kolkata, 700071, India Tel.: 03340111777 E-mail: cs@jupiterwagons.com. Website: <a href="https://jupiterwagons.com/investor">https://jupiterwagons.com/investor</a>
13. Reporting boundary	Standalone
14. Name of assurance provider	Not Applicable
15. Type of assurance obtained	Not Applicable

### II. Products/services

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

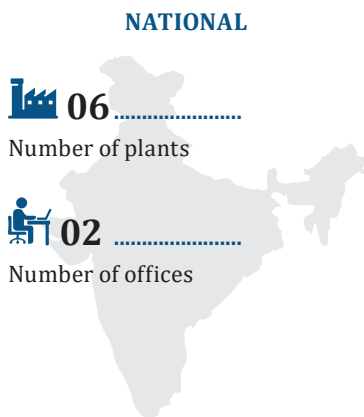
Description of Main Activity	Description of Business Activity	% of Turnover of the entity
Manufacturing	Metal and metal products	100%

**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.	Manufacture of railway rolling stock (wagons)	30203	85%
2.	Manufacture of bodies, including cabs for motor vehicles	29201	11%

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

The Company boasts an extensive presence across the country, with its operations being spread far and wide. This is evidenced by its six strategically located factories which can be found in West Bengal, Madhya Pradesh and Jharkhand. Furthermore, the Company has a registered office situated in Jabalpur, Madhya Pradesh and a corporate office located in Kolkata, West Bengal.



\* 6 plants of JW Limited who are considered for this year BRSR report are: Bandel unit (West Bengal), Richai unit, Udaipura unit, Pithampur unit, Deori unit (Madhya Pradesh) and Jamshedpur unit (Jharkhand).

**19. Markets served by the entity:**
**a. Number of locations**

Locations	Number
National (No. of States)	PAN India
International (No. of Countries)	1 (United States of America)

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

During FY 2023-24, the export contribution to the total turnover of the company was: 0.013%

**c. A brief on types of customers**

Jupiter Wagons Limited possesses a blue-chip clientele and is committed to continuously expanding and diversifying its market reach. The Company offers a wide range of products including wagons, wagon accessories, passenger coach accessories, complete track solutions, load bodies for commercial and heavy vehicles, and marine containers. This diverse product line ensures that Jupiter Wagons Limited can provide unique value to its diverse clientele. To better understand and serve the distinct needs and preferences of different customer segments, the Company has organized its consumers into three primary categories: rail logistics (covering both government and private sectors), Defence, and original equipment manufacturers (OEMs), which encompasses road and marine logistics. This strategic categorization permits Jupiter Wagons Limited to tailor its offerings to meet the precise demands of each distinct market segment effectively.

#### IV. Employees

##### 20. Details as at the end of Financial Year (FY 2023-24):

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

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	639	624	97.65%	15	2.35%
2.	Other than Permanent (E)	21	21	100%	0	0%
3.	<b>Total employees (D + E)</b>	<b>660</b>	<b>645</b>	<b>97.73%</b>	<b>15</b>	<b>2.27%</b>
<b>WORKERS</b>						
4.	Permanent (F)	334	329	98.50%	5	1.50%
5.	Other than Permanent (G)	944	944	100%	0	0%
6.	<b>Total workers (F + G)</b>	<b>1278</b>	<b>1273</b>	<b>99.61%</b>	<b>5</b>	<b>0.39%</b>

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

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1.	Permanent (D)	2	2	100%	0	0%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	<b>Total differently abled employees (D + E)</b>	<b>2</b>	<b>2</b>	<b>100%</b>	<b>0</b>	<b>0%</b>
<b>DIFFERENTLY ABLED WORKERS</b>						
4.	Permanent (F)	1	1	100%	0	0%
5.	Other than permanent (G)	1	1	100%	0	0%
6.	<b>Total differently abled workers (F + G)</b>	<b>2</b>	<b>2</b>	<b>100%</b>	<b>0</b>	<b>0%</b>

##### 21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	9	1	11%
Key Management Personnel	2	0	0%

##### 22. Turnover rate for permanent employees and workers

	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	16.57%	0%	16.20%	13.69%	10%	13.62%	8.77%	0%	8.61%
Permanent Workers	4.36%	0%	4.36%	23.03%	0%	23.03%	21.18%	0%	21.18%



## V. Holding, Subsidiary and Associate Companies

### 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 entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	JWL Dako Cz (India) Private Limited	Joint Venture	50%	We encourage our subsidiary and holding Companies to participate in business responsibility initiatives
2.	JWL Kovis (India) Private Limited	Joint Venture	50%	
3.	JWL Talegria (India) Private Limited	Joint Venture	50%	
4.	Habitat Real Estate LLP	Subsidiary	90%	
5.	Jupiter Electric Mobility Private Limited	Subsidiary	60%	
6.	Stone India Limited	Subsidiary	100%	
7.	Bonatrans India Pvt. Ltd.	Subsidiary	94.25%	

## VI. CSR Details

### 24.



**(i) Whether CSR is applicable as per section 135 of Companies Act, 2013:**

**Yes**, CSR is applicable as per section 135 of Companies Act, 2013.

**(ii) Turnover (in ₹)**

**₹366,224.13 lakhs**

**(iii) Net worth (in ₹)**

**₹160,363.45 lakhs**




## VII. 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) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		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
Shareholders and investors	Yes, <a href="https://jupiterwagons.com/contact-us/">https://jupiterwagons.com/contact-us/</a>	7	0	-	1	0	-
Employees and workers		0	0	-	0	0	-
Customers		0	0	-	8	0	-
Value chain partners		0	0	-	0	0	-
Communities		0	0	-	0	0	-




\*Company's BRSR policy covers the aspect related to grievance redressal of stakeholder. The policy can be accessed: <https://jupiterwagons.com/wp-content/uploads/2023/07/JWL-BRSR-Policy.pdf>

## 26. Overview of the entity's material responsible business conduct issues



S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	GHG emissions and energy management	Risk	Climate change presents significant risks to wagon manufacturing companies and heavy industries, particularly concerning energy use and greenhouse gas (GHG) emissions. Manufacturing processes, including metal fabrication, welding, and painting, are energy-intensive and often reliant on fossil fuels, leading to GHG emissions that contribute to climate change. Regulatory pressures to reduce emissions, coupled with energy price volatility and supply chain disruptions from climate-related events, further compound these risks. Moreover, climate change can lead to extreme weather events such as flooding, hurricanes, and heatwaves, which can damage manufacturing facilities, disrupt supply chains, and cause production delays.	The company has outlined a clear approach to reduce GHG emission and energy efficiency: <ol style="list-style-type: none"> <li>JWL has developed BRSR policy and taken commitments on energy saving initiatives.</li> <li>It has utilized the latest energy-efficient technologies such as advanced machineries and LED lighting to ensure optimal resource utilization.</li> <li>The Company has commenced GHG inventorization (scope 1, 2 &amp; 3) this year.</li> </ol>	 <p>This includes compliance costs, reputational damage, increased operating expenses, supply chain disruptions, and impacting profitability and shareholder value.</p>
2	Waste management & circular economy	Risk	Waste management and the shift toward a circular economy are crucial for wagon manufacturing companies. Manufacturing processes generate significant waste, posing environmental risks and regulatory challenges. Compliance with waste management regulations requires companies to reduce, reuse, and recycle materials, while also mitigating resource scarcity and cost pressures.	The Company has adapted following measures for effective waste management practices: <ol style="list-style-type: none"> <li>Utilizing of metal scraps and used sand in production process.</li> <li>Onboarded authorized recyclers at plant level to dispose hazardous waste as per regulatory mandates.</li> </ol>	 <ol style="list-style-type: none"> <li>Failure in meeting the compliance requirements may impose fines and penalties.</li> <li>Improper handling of hazardous waste may increase the chances of health hazards, fire incidents etc.</li> </ol>
3	Employee wellbeing	Opportunity	The Company is committed to provide attractive compensation, a conducive work atmosphere, and avenues for career development to its employees and workers and this will also help to attract top talent within the industry. This can enhance competitiveness among workforce, increase productivity, foster innovation and facilitating growth.	Not applicable	 <p>This will reduce recruitment and training expenses. Additionally, this will increase productivity among workforce, leading to higher output and efficiency.</p>

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Human rights	Risk	Failure to comply with statutory norms or violations of human rights can lead to negative financial and reputational consequences. This could lead to diminished customer loyalty, business losses, and damaged brand image.	<ol style="list-style-type: none"> <li>1. The company prohibits child and force labour at plant and corporate level.</li> <li>2. The Company has established Internal Complaints Committee to address sexual harassment and human rights related grievances.</li> <li>3. The Company ensures that all employees are treated fairly and with dignity, and that there is zero tolerance for discrimination.</li> </ol>	 <p>Companies that violate these laws can face fines, penalties, and legal actions.</p>
5.	Community welfare	Opportunity	Building trust and nurturing positive relationships with communities through initiatives that enhance economic empowerment and social well-being is essential for maintaining uninterrupted business operations.	Not applicable	 <p>Through strategic investments in community welfare initiatives, the Company strengthens stakeholder relationships and fosters a resilient business environment. This approach drives long-term, inclusive growth and prosperity for all stakeholders, including community members.</p>
6	Occupational health and safety	Risk	OHS hazards present significant risks to both the operational integrity of JWL and the safety of its supply chain. Within JWL manufacturing facilities, employees and workers involved in tasks such as welding, metal fabrication, assembly, and painting are exposed to potential dangers such as heavy machinery accidents, chemical exposure, etc. Neglecting to adequately mitigate these OHS hazards could lead to workplace accidents, occupational illnesses, and even fatal injuries, posing a threat to employee well-being and operational continuity.	<p>JWL has taken following measures for effective OHS management:</p> <ol style="list-style-type: none"> <li>1. JWL has developed systems and procedures to identify potential health and safety hazards within its operations.</li> <li>2. JWL provides safety training to all its employees and workers.</li> <li>3. JWL has developed OHS poster and distributed the same among its workforce for awareness purpose.</li> </ol>	 <p>1. Increased healthcare costs: Workplace injuries and illnesses can result in higher healthcare costs for the company, including medical treatment, rehabilitation, and workers' compensation.</p>

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
					2. Lost productivity: Workplace injuries and illnesses can also lead to decreased productivity as employees are unable to work or must take time off for medical treatment or recovery. This can result in lost revenue and increased costs.
7.	Corporate governance & business ethics	Opportunities	The Company's brands and reputation are invaluable assets, subject to constant scrutiny regarding their operations, societal contributions, and engagement with the world. Maintaining ethical practices is crucial for safeguarding the reputation and brands.	Not applicable	 <p>1. Improved decision- Effective corporate governance ensures that a company's decision-making processes are transparent, accountable, and aligned with the interests of its stakeholders.</p> <p>2. Enhanced Goodwill: A strong corporate governance framework can enhance a company's reputation and build trust with stakeholders.</p>
8.	Risk management	Risk	Risk management is a critical aspect of operations for companies involved in manufacturing wagons and vehicle bodies. However, if not conducted with due diligence, it can introduce vulnerabilities. These risks encompass compromised product quality and safety, disruptions in the supply chain, interruptions to operations, regulatory non-compliance, financial ramifications, and damage to reputation.	The management and members of the Board review the business periodically to identify ongoing factors that affect the business and also changes in the external environment, which are likely to impact the Company. The management has foreseen certain risks and took steps to mitigate the risks	 <p>Neglecting comprehensive risk management protocols may result in adverse outcomes such as customer dissatisfaction, legal repercussions, financial strain, and erosion of brand credibility.</p>

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9.	IT & Cyber Security	Risk	With the increasing reliance on digital technologies and interconnected systems, safeguarding against cyber threats and data breaches is paramount to protect sensitive information, maintain operational continuity, and preserve customer trust.	<ol style="list-style-type: none"> <li>JWL has developed IT and cyber security policy which reflects Company's commitments to reduce data breaches and cyber-attacks.</li> <li>Measures like device control, content aware protection, enforced encryption and e-discovery are taken for safeguarding Company's data and information.</li> </ol>	 Financial losses due to data breaches, regulatory fines, legal settlements, and reputational damage.
10.	Sustainable Supply Chain	Opportunity	Embracing sustainability in the supply chain presents an opportunity to enhance operational efficiency, reduce costs, strengthen brand reputation, and meet evolving consumer preferences for eco-friendly products.	Not applicable	 Potential cost savings from resource optimization, improved brand reputation, and increased market competitiveness.
11.	Product Stewardship	Risk	Ensuring product safety, quality, and compliance with regulatory requirements is essential to mitigate risks of product recalls, liability claims, and damage to brand reputation.	<ol style="list-style-type: none"> <li>Value-added diversification strategy has resulted in a wide-ranging product portfolio, adding to its competitive edge.</li> <li>Regular check and balance to ensure the quality of the products remain consistent.</li> <li>Adhere to RDSO guidelines for product manufacturing</li> </ol>	 Financial losses from product recalls, legal expenses, regulatory fines, and reputational damages.



 <b>Negative</b>	 <b>Positive</b>
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## SECTION B: Management and Process Disclosures

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	<a href="https://jupiterwagons.com/wp-content/uploads/2023/07/JWL-BRSR-Policy.pdf">https://jupiterwagons.com/wp-content/uploads/2023/07/JWL-BRSR-Policy.pdf</a>								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	M1003	ISO 45001	-	-	ISO 14001	-	-	ISO 9001
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<ul style="list-style-type: none"> <li>❖ The Company has made a commitment to provide occupational health and safety trainings to all of its workers working at the factories.</li> <li>❖ Adopt 3R principles (reduce, reuse and recycle) across the operation.</li> <li>❖ Maintain 'Zero Tolerance' towards human rights cases in its offices and factories premises.</li> </ul>								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<ul style="list-style-type: none"> <li>❖ The Company is continuing to provide on-site OHS trainings to all of its workers working in the factories.</li> <li>❖ The Company has onboarded authorized recycler for the safe disposal of hazardous and non-hazardous waste.</li> <li>❖ The Company has recorded 'nil' cases of human rights violence in the reporting period.</li> </ul>								
<b>Governance, leadership and oversight</b>									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.	<p>As we embark on the journey of reflecting on our Environmental, Social, and Governance (ESG) practices through our BRSR report, it's a moment of pride and responsibility for all of us at Jupiter Wagons Limited. We are delighted to present our second BRSR in accordance with SEBI guidelines, and in alignment with the core principles of NGRBC.</p> <p>Our commitment to sustainability isn't just a checkbox on a list; it's the very foundation upon which we build our legacy. Each decision we make, every action we take, resonates not only within our Company walls but also within the communities we serve and the environment we inhabit.</p>								



Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	<p>In this report, we showcase our dedication to environmental stewardship, emphasizing our efforts to reduce our carbon footprint, minimization of waste, optimize resource utilization, and foster innovation for a greener tomorrow. Through initiatives like optimization of energy with a Power Factor Correction System coupled with a 33 kVA electric substation, usage of metal scrap in the production, establishment of Sewage Treatment Plant (STP) at plant level etc. we're not just meeting regulatory standards but exceeding them, setting new benchmarks for eco-conscious operations in our industry.</p> <p>But sustainability isn't just about the planet; it's about people too. Our commitment to social responsibility shines through in our efforts to foster inclusive workplaces, prioritize employee well-being, and engage meaningfully with the communities where we operate. From CSR initiatives in the area of sports and health to training and development programme for employees, we're ensuring that every stakeholder in the JWL's family feels valued, supported, and empowered.</p> <p>Moreover, our governance framework serves as the cornerstone of our integrity and credibility. Upholding the highest standards of transparency, accountability, and ethical conduct, we ensure that every action aligns with our core values and serves the interests of all stakeholders.</p> <p>As we delve into this report, let us not only acknowledge our achievements but also recognize the imperative for continuous improvement. Let us embrace the challenge of setting even loftier aspirations, driving innovation, and fortifying our position as trailblazers in responsible corporate citizenship.</p> <p>I extend my gratitude to each of you for your unwavering dedication, passion, and exemplary performance. Together, let us forge ahead, steadfast in our commitment to shaping a future defined by sustainability, integrity, and enduring value.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Board of Directors								
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 BRSR Committee of the Company is responsible for overseeing the ESG agenda and providing strategic direction to enhance the ESG program.								

**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)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, the BRSR Committee reviews Company's performance against the BRSR policy									Periodic								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company is in compliance with applicable laws and regulations.																	
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	The Company's policies are reviewed by the internal team.																	

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

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



## SECTION C: Principle Wise 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	1no.	All 9 NGRBC principles	100%
Key Managerial Personnel	2nos.	All 9 NGRBC principles	100%
Employees other than BoD and KMPs	7nos.	All 9 NGRBC principles	100%
Workers	7nos.	All 9 NGRBC principles	100%

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

	Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the case	Has an appeal Been preferred? (Yes/No)
Penalty/ Fine	None	None	0	None	Not applicable
Settlement	None	None	0	None	Not applicable
Compounding fee	None	None	0	None	Not applicable
	Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the case	Has an appeal Been preferred? (Yes/No)
Imprisonment	None	None	0	None	Not applicable
Punishment	None	None	0	None	Not applicable

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
None	None

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's HR and BRSR policy cover the aspect related to anti-corruption and anti-bribery. Moreover, the Code of Conduct for Directors and Senior Management set guidelines for Directors and Senior Management to refrain themselves from engaging in any form of corruption, including bribery, extortion, or any other unethical practices

Both the policies include clear guidelines and regulations that prohibit employees from participating in any illegal or abusive practices such as bribery or corruption. Furthermore, it outlines a framework for prompt and equitable measures to be taken if any misconduct is detected. It also ensures that all personnel to be aware of and adhere to these guidelines to ensure that the company upholds a high standard of ethical conduct and compliance with relevant laws and regulations.

The HR policy is an internal document and the BRSR policy is available in the public domain. Link to the policy:

<https://jupiterwagons.com/wp-content/uploads/2023/07/JWL-BRSR-Policy.pdf>

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

	FY 2023-24	FY 2022-23
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

Not applicable

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

	FY 2023-24	FY 2022-23
Number of days of accounts payables	49	41

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 & investments, with related parties, in the following format:

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	a. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0	0
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0	0
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.20%	0%
	b. Sales (Sales related parties / Total Sales)	0	0
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	88.55%	86.92%
	d. Investments (Investments in related parties / Total Investments made)	0	0

\*Note: JWL doesn't purchase from any trading houses. Additionally, JWL sells product directly to its customer without involving any dealers.

#### Leadership Indicators

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

Jupiter Wagons Limited proactively engages with its value chain partners. It shares BRSR posters which includes 9 NGRBC principles and its alignment with SDGs to its all-value chain partners. Moreover, on annual supplier meets, JWL takes sessions on ESG and NGRBC principles.

Total number of awareness programmes held	Topics / principles covered under the training	% Age of value chain partners covered (by value of business done with such partners) under the awareness programmes
2	All 9 NGRBC principles	100%

**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, Company's "Code of Conduct for Directors and Senior Management" requires all its Personnel (Members of the Board) to refrain from engaging in any activity or having a personal interest that may lead a conflict of interest.

The Company has related party transaction policy in place which outlines the framework for identifying, disclosing, and managing conflicts of interest that may arise from transactions between the Company and its related parties. All the transactions entered by JWL are at arm length, approved by audit committee and properly disclosed in audited financial statement of the Company.

Additionally, the Company requests a formal disclosure from each Board Member regarding their related parties and directorships in other companies at the start of the Financial Year.

Weblink: <https://jupiterwagons.com/wp-content/uploads/2024/05/JWL-Related-Party-Transaction-Policy.pdf>



**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 2023-24	FY 2022-23	Details of improvements in Environmental and social impacts
R&D	₹ 0	₹ 0	No
Capex	₹ 6,51,22,000	₹ 0	In FY 2023-24, following capex expenditure are incurred: <ol style="list-style-type: none"> <li>1. Power factor correction</li> <li>2. Installation of gas fire furnace</li> <li>3. Foundry expansion</li> <li>4. Machine of track product which eliminate the dust generated from grinding</li> <li>5. 2<sup>nd</sup> track installation for optimizing the wagons route. This will reduce the fossil fuel consumption</li> <li>6. New shed for radiography</li> <li>7. Installation of Sewage Treatment Plants</li> </ol>

**2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)**

Jupiter Wagons Limited procures items that can be categorized into three sectors by level of regulations:

- Items from RDSO Approved Vendor List
- Rites approved item (such as those approved by Indian Standards G-93)
- Local purchases and MSMEs

To comply with regulations, the company follows the procurement procedures outlined by the Research Designs and Standards Organization (RDSO) and adheres to the G-105 certification of the Indian Railways. The RDSO guidelines facilitate continuous improvement in design, specification, and standardization of products, processes, and procurement, ensuring sustainable sourcing practices at Jupiter Wagons Limited.

Additionally, the Company implemented a thorough process across all its plant facilities for evaluating the health and safety standards of potential supply chain partners before engaging with them.

**b. If yes, what percentage of inputs were sourced sustainably?**

Jupiter Wagons Limited is in process to conduct supplier assessment on ESG parameters.

**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 specializes in wagon manufacturing and commercial body fabrication processes. Generally, JWL products have a longer life cycle. Freight wagons at the end their life cycle is being collected back and disposed as per the regulation of Indian Railway. Additionally, JWL uses scrap metal at its foundry as the raw materials.

However, at the operational and manufacturing sites, there are systems in place to recycle, reuse and dispose of in line with the regulatory requirement.

These waste management practices include the following:

- **Plastic Waste:** Plastic waste generated at the facilities is duly disposed of through authorized vendors.
- **Hazardous Waste:** The Company has established separated scrap yard in the plants to store hazardous waste. Subsequently, these hazardous wastes are disposed by authorized vendors.
- **E-waste:** The E-waste generated through use of electronics for office and facility operations is disposed of through authorized recyclers
- **Other Waste:** Fly ash and sand waste produced from boilers and casting processes are repurposed for road construction and other applications. Approximately 70% of the sand waste is recycled and reused into the casting process, thereby decreasing the need for fresh sand materials.

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

No, Extended Producer Responsibility (EPR) is not applicable to JWL.

#### Leadership Indicators

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

JWL hasn't conducted Life Cycle Assessment (LCA) of its product yet.

**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.**

No, JWL is yet to conduct LCA and identify environmental and social impact of its product.

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24	FY 2022-23
Metal Scrap	1.86%	0%



\* Note: In FY 2023-24, scrap metals generated at the Bandel facility are repurposed as raw materials in its foundry unit to produce bogies and couplers. Used sand is utilized as moulding material for smelted steel parts for bogies and associated components. However, no quantifications were carried out on the usage of used sand in FY 2023-24

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

	FY 2023-24			FY 2022-23		
	Re- Used	Recycled	Safely Disposed	Re- Used	Recycled	Safely Disposed
Plastics (including packaging)	Wagons are reclaimed at the end of life as per Indian Railway regulations.			Wagons are reclaimed at the end of life as per Indian Railway regulations.		
E-waste						
Hazardous Waste						
Other waste						

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

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



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



**Essential Indicators**

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

	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent Employees</b>											
Male	624	624	100%	624	100%	-	-	624	100%	-	-
Female	15	15	100%	15	100%	15	100%	-	-	-	-
<b>Total</b>	<b>639</b>	<b>639</b>	<b>100%</b>	<b>639</b>	<b>100%</b>	<b>15</b>	<b>100%</b>	<b>624</b>	<b>100%</b>	-	-
<b>Other than Permanent Employees</b>											
Male	21	21	100%	21	100%	-	-	-	-	-	-
Female	0	0	-	0	-	-	-	-	-	-	-
<b>Total</b>	<b>21</b>	<b>21</b>	<b>100%</b>	<b>21</b>	<b>100%</b>	-	-	-	-	-	-

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

	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent Workers</b>											
Male	329	329	100%	329	100%	-	-	329	100%	-	-
Female	5	5	100%	5	100%	5	100%	-	-	-	-
<b>Total</b>	<b>334</b>	<b>334</b>	<b>100%</b>	<b>334</b>	<b>100%</b>	<b>5</b>	<b>100%</b>	<b>329</b>	<b>100%</b>	-	-
<b>Other than Permanent Workers</b>											
Male	944	944	100%	944	100%	-	-	-	-	-	-
Female	0	0	-	0	-	-	-	-	-	-	-
<b>Total</b>	<b>944</b>	<b>944</b>	<b>100%</b>	<b>944</b>	<b>100%</b>	-	-	-	-	-	-

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the company	0.11%	0.17%





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

Benefits	FY 2023-24 Current Financial Year			FY 2022-23 Current Financial Year		
	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%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	100%	100%	Y	100%	100%	Y

\* PF, Gratuity and ESI are calculated based on the eligibility of the employees and workers.

### Accessibility of workplaces

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



Yes, the premises are accessible to differently abled employees and workers. The Company's corporate office has elevators and infrastructure for better movement of differently abled individuals.

#### 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.

The Company has incorporated provisions within its' BRSR Policy for providing equal opportunities in employment and create an inclusive workplace and work culture in which all employees are treated with respect and dignity. However, the Company is in process to develop standalone equal opportunity policy as per Disabilities Act, 2016.

Link to the policy: <https://jupiterwagons.com/wp-content/uploads/2023/07/JWL-BRSR-Policy.pdf>

#### 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%	Not any	100%	Not any
 Female	Not any	Not any	Not any	Not any
<b>Total</b>	<b>100%</b>	<b>Not any</b>	<b>100%</b>	<b>Not any</b>

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes, JWL has established a robust grievance redressal mechanism aimed at effectively addressing the concerns of its employees and workers. This mechanism is committed to providing a fair and transparent platform for employees and workers to voice their grievances, ensuring prompt resolution, and fostering a positive workplace environment. Workers and employees have the option to anonymously raise their concerns through conveniently located grievance boxes in the premises. Alternatively, they can directly discuss issues with their immediate supervisor or the dedicated HR department. If the concern remains unresolved, workers have the right to escalate it to the Plant Head for further investigation.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Although the Company does not have any employee associations, it acknowledges the right to freedom of association and does not impede collective bargaining.

**8. Details of training given to employees and workers:**

	Total (A)	FY 2023-24				Total (D)	FY 2022-23			
		On Health and Safety measures		On Skill upgradation			On Health and Safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Male	645	645	100%	645	100%	583	583	100%	583	100%
Female	15	15	100%	15	100%	11	11	100%	11	100%
<b>Total</b>	<b>660</b>	<b>660</b>	<b>100%</b>	<b>660</b>	<b>100%</b>	<b>594</b>	<b>594</b>	<b>100%</b>	<b>594</b>	<b>100%</b>
<b>Workers</b>										
Male	1273	1273	100%	1273	100%	687	687	100%	687	100%
Female	5	5	100%	5	100%	0	0	0	0	0
<b>Total</b>	<b>1278</b>	<b>1278</b>	<b>100%</b>	<b>1278</b>	<b>100%</b>	<b>687</b>	<b>687</b>	<b>100%</b>	<b>687</b>	<b>100%</b>

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
Male	624	624	100%	583	583	100%
Female	15	15	100%	11	11	100%
<b>Total</b>	<b>639</b>	<b>639</b>	<b>100%</b>	<b>594</b>	<b>594</b>	<b>100%</b>
<b>Workers</b>						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* Note: \*The Company undertakes performance reviews for permanent employees only. Performance reviews do not apply to workers since their compensation is based on a fixed rate grading.

**10. Health and safety management system:**

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

Yes, JWL has occupational health and safety management system in place. JWL places paramount importance on the well-being and safety of its employees and workers. This commitment is reflected and articulated within the Company's BRSR Policy. Three out of six plants of JWL are ISO 45001- Health Management System certified. Additionally, JWL's BRSR policy and OHS SOP have articulated aspects related to OHS such as guidelines, proactive measures, and ongoing initiatives aimed at fostering a culture of safety and well-being within the Company.

To cultivate a strong safety culture, JWL provides regular safety training to all employees and workers, conducts periodic health check-ups, and maintains on-site first-aid facilities to address minor injuries immediately.

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

Occupational health and safety risk assessment is integral to the Company's development and management of change processes. The safety officer conducts routine safety assessments to identify potential work-related hazards.

JWL has also developed OHS SOP which includes protocols for hazard identification, risk assessment, emergency response, and compliance with relevant OHS regulations and standards.

Furthermore, to foster a culture of continuous improvement, the safety officer conducts safety committee meetings once in a month to share learnings from past incidents and accidents. Root cause analysis and incident reports are done to identify and address the underlying causes of incidents, leading to the ongoing refinement of safety protocols.

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

JWL has a system in place that allows employees and workers to report any work-related hazards they may encounter.

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

Yes, the company offers medi-claim and ESIC coverage to its employees and workers. Additionally, a first-aid facility has been established at the plant level to provide prompt medical attention in case of injury or illness.

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	2.43	0
	Workers	13.19	0
Total recordable work-related injuries	Employees	5	0
	Workers	11	0
No. of fatalities	Employees	1	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 entity to ensure a safe and healthy workplace.

The company places a high priority on promoting and ensuring the health and safety of its employees and workers throughout the organization. To this end, the company has established internal processes for evaluating the effectiveness of its health and safety systems, and for ensuring compliance with all applicable laws, regulations, and standards. Several measures have been taken by the company to promote a safe and healthy workplace:

- Establishment of a robust emergency response plan for addressing incidents such as fires, explosions, and chemical or fuel leaks.
- Safety meeting with employees and workers once in a month.
- OHS posters are circulated among all employees and workers to spread awareness on DO's and DON'Ts related to OHS.
- Regular mock drills are conducted on a quarterly basis to test the plan's effectiveness.
- First-aid facility at plant level.
- Continuous trainings to all employees and workers on health and safety.
- Period health check-ups for employees and workers at factory level.

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

Category	FY 2023-24			FY 2022-23		
	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	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

#### 14. Assessments for the year:

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

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

Not any

**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 provides life insurance to its employees and workers.

- 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 has an internal audit team in place that ensures the statutory dues as payable by service providers for their employees are deposited on time and in full through a process of periodic audits and controls.

- 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:**

	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 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

- 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 extends the employability to the employees who have attend the retirement age and having good health.

- 5. Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	The Company is in process to assess its value chain partners on various ESG parameters including health & safety and working conditions.
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.**

Nil



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



### Essential Indicators

#### 1. Describe the processes for identifying key stakeholder groups of the entity.

Jupiter Wagons Limited adheres to its BRSR policy, underscoring the paramount importance of engaging stakeholders meaningfully to fortify decision-making processes and enhance accountability. The Company has identified its key stakeholder groups based on criteria such as dependency, immediacy, responsibility, and influence.

Regular and structured engagement with these stakeholders is prioritized to nurture trust, promote transparency in business operations, and ensure adept risk management. These essential stakeholder groups encompass employees, workers, suppliers, local communities, customers, investors, shareholders, and regulatory bodies.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees and workers	No	Company meetings, training programs, email, WhatsApp group, poster, in person discussion and workshops	Daily	Grievances, Health & safety, employee, wellbeing, trainings and career development
Shareholders and Investors	No	Email, annual report, meetings/ conferences/ publication	Quarterly and on need basis	Financial and nonfinancial performance of Company and its subsidiaries
Customers Regulators	No	Email, phone, feedback form Email, meetings, conference calls, annual return report	On need basis	Services warranty Compliance, laws and audit
Community/ NGOs	Yes	In person meeting	On need basis	Community development
Suppliers	No	Annual conference, email, meetings, conference calls	On need basis	- Payment cycle Business opportunities - Awareness on NGRBC

### Essential Indicators

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

Jupiter Wagons Limited has implemented a transparent process for engaging stakeholders and the Board on matters pertaining to social and community development. Acknowledging the pivotal role of stakeholder engagement in advancing sustainability, the Company has established avenues for receiving feedback. Periodic consultations are conducted with stakeholders to gather their insights and address any concerns, which are then directed to the appropriate channels for thorough review and action.

In instances where consultation is delegated, feedback from these consultations is communicated to the Board through a formal reporting structure. The Board incorporates these feedbacks into its decision-making framework, ensuring that the interests of all stakeholders are duly considered.

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

Yes, JWL leverages the insights from its materiality assessment exercise and stakeholder consultations to identify significant sustainability topics. This information further helps the Company to develop strategies, including framing policies and, establishing goals and targets. These targets and goals are then implemented alongside monitoring mechanisms when deemed necessary.

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

JWL's engagement with vulnerable and marginalized stakeholder groups goes beyond traditional philanthropy. Through the CSR programs, the Company prioritizes holistic community development, institution-building, and sustainability initiatives tailored to their specific needs. Before undertaking any CSR initiative, the target beneficiary groups are identified, and a comprehensive needs assessment is conducted to understand the community's requirements. The Company collaborates with NGO partners and institutions to execute their CSR activities.

Furthermore, the Company has addressed the electrical-related safety risks associated with overhead transmission lines situated around its plants by relocating them underground. This action was taken in response to stakeholders' concerns about the potential for accidents and damage.



**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 2023-24			FY 2022-23		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	639	639	100%	594	594	100%
Other than permanent	21	21	100%	-	-	-
<b>Total Employees</b>	<b>660</b>	<b>660</b>	<b>100%</b>	<b>594</b>	<b>594</b>	<b>100%</b>
<b>Workers</b>						
Permanent	334	334	100%	283	283	100%
Other than permanent	944	944	100%	404	404	100%
<b>Total Workers</b>	<b>1278</b>	<b>1278</b>	<b>100%</b>	<b>687</b>	<b>687</b>	<b>100%</b>

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

	Total (A)	FY 2023-24				Total (D)	FY 2022-23			
		Equal to Minimum Wage		More than Minimum Wage			Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
<b>Permanent</b>	639	-	-	639	100%	594	-	-	594	100%
Male	624	-	-	624	100%	583	-	-	583	100%
Female	15	-	-	15	100%	11	-	-	11	100%
<b>Other than Permanent</b>	21	-	-	21	100%	0	-	-	0	-
Male	21	-	-	21	100%	0	-	-	0	-
Female	0	-	-	0	-	0	-	-	0	-

	Total (A)	FY 2023-24				Total (D)	FY 2022-23			
		Equal to Minimum Wage		More than Minimum Wage			Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Workers</b>										
<b>Permanent</b>	334	-	-	334	100%	283	-	-	283	100%
Male	329	-	-	329	100%	283	-	-	283	100%
Female	5	-	-	5	100%	0	-	-	-	-
<b>Other than Permanent</b>	944	-	-	944	100%	404	-	-	404	100%
Male	944	-	-	944	100%	404	-	-	404	100%
Female	0	-	-	0	-	0	-	-	-	-

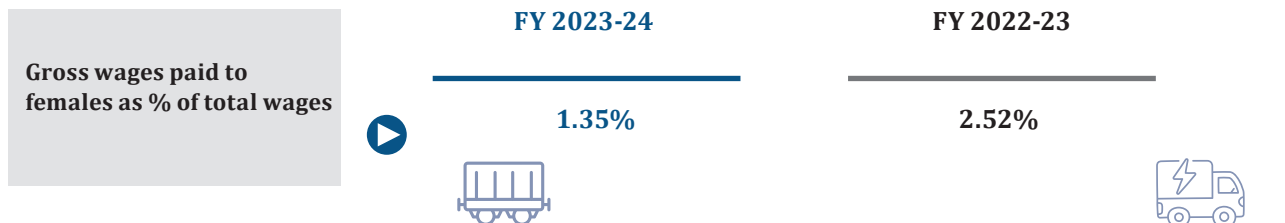
### 3. Details of remuneration/salary/wages

#### a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary / wages of respective category (in ₹)	Number	Median remuneration/ salary/ wages of respective category (in ₹)
Board of Directors (BoD)	8	₹ 9,80,500	1	₹ 3,60,000
Key Managerial Personnel	2	₹ 40,20,218	0	₹ 0
Employees other than BoD and KMP*	711	₹ 2,60,556	12	₹ 5,12,659
Workers*	390	₹ 1,43,314	6	₹ 55,865

\*Employees and workers numbers include total employees and workers as on 31<sup>st</sup> March 2024 and employees and workers who have left the Company during FY 2023-24.

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



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

Yes, the Company has established internal compliant committee (ICC) to address human rights related issues.

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

The Company recognizes the importance of human rights and has incorporated provisions related to it in the Company's BRSR policy and Prevention of Sexual Harassment (POSH) policy. The Company ensures accessibility, confidentiality, and transparency in resolving grievances, operating in compliance with statutory obligations. The complainant can submit a written complaint to Internal Complaints Committee within a period of three months from the date of incident and in case of a series of incidents, within a period of three months from the date of last incident. If the complaint is verbal, the recipient of the complaint will document it in writing and complainant's signature will be considered as a part of the acknowledgement process.

Upon receiving complaint, the ICC attempts conciliation before starting an inquiry. If Conciliation efforts do not lead to any resolution. The Committee proceeds to make an inquiry into the complaint within a period of one week of its receipt of the original complaint/closure of conciliation/repeat complaint. The Committee submits a report of its findings to the Managing Director & CEO within 10 days from the completion date on concluding the inquiry.

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

Category	FY 2023-24			FY 2022-23		
	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	Not any	0	0	Not any
Discrimination at workplace	0	0	Not any	0	0	Not any
Child Labour	0	0	Not any	0	0	Not any
Forced Labour/ Involuntary Labour	0	0	Not any	0	0	Not any
Wages	0	0	Not any	0	0	Not any
Other human rights related issues	0	0	Not any	0	0	Not any

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

	FY 2023-24	FY 2022-23
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 is committed to create an inclusive workplace environment that promotes principles of equity, diversity, and non-discrimination. In accordance with this commitment, JWL has integrated Human Rights guidelines into its BRSR policy to ensure equitable and respectful treatment of all employees. The Company's "POSH Policy" specifically addresses instances of sexual abuse and harassment, delineating procedures for appropriate action. Furthermore, a comprehensive Human Resources Manual has been developed to handle and resolve grievances related to discrimination and harassment.

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

No, human rights requirements do not form part of business agreement and contracts.

**10. Assessments for the year:**

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

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

Not applicable, as the Company has not come across any significant concerns from assessments conducted at the plants and offices.



## Leadership Indicators

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

The Company has not encountered any concern requiring a change in our business processes as a result of addressing human rights grievances/complaints.

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

JWL is in process to conduct human rights due diligence for its own operation and value chain partners.

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

Yes, the Company's office is accessible to differently abled visitors.

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

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Sexual Harassment	JWL is in process to assess its value chain partners on human rights parameters.
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 assessments at Question 4 above.**

None



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



**Essential Indicators**

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

Parameter	FY 2023-24	FY 2022-23
<b>From renewable sources</b>		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources. (A+B+C)	0	0
<b>From non-renewable sources</b>		
Total electricity consumption (D)	1,86,044.89 GJ	21,473.87 GJ
Total fuel consumption (E)	87,596.11 GJ	75,541.36 GJ
Energy consumption through other sources (F) (G)	0	0
Total energy consumed from non-renewable sources (D+E+F)	2,73,641GJ	97,015.23 GJ
Total energy consumed* (A+B+C+D+E+F)	2,73,641GJ	97,015.23 GJ
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)**	0.75 (GJ/₹ Lakhs)	0.47 (GJ/₹ Lakhs)
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*** (Total energy consumption/ Revenue from operations adjusted for PPP) (GJ/ Crore) ***	17.10 (GJ/₹ Lakhs)	10.71 (GJ/₹ Lakhs)
Energy intensity in terms of physical output	4.591 (GJ/ Number of product produced)	2.080 (GJ/ Number of product produced)

\*Note: All six plants including corporate office electricity and fuel data are considered for calculation of energy consumption of JWL in FY 2023-24. In FY 2022-23, not all plants' fuel and electricity data were not considered for calculation of energy consumption.

\*\*Data has been restated due to implementation of more effective robust data monitoring systems and change in data computation methodology.

\*\*\* PPP rate considered for calculation = 22.88 as per OECD data

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/ evaluation/assurance has been conducted by an external agency.

**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 Company's business operations are not identified designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India. Hence, the question is not applicable to the Company.

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

Parameter	FY 2023-24	FY 2022-23
<b>Water withdrawal by source (in KL)</b>		
(i) Surface water	0	0
(ii) Groundwater	23,511 KL	4,356 KL
(iii) Third party water	1,500 KL	3,370 KL
(iv) Seawater / desalinated water	0	0
(v) Others (Rainwater harvesting)	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	25,011 KL	7,726KL
Total volume of water consumption (in kilolitres)	25,011 KL	7,726KL
Water intensity per rupee of turnover (Total Water consumed / Revenue from operations) (L/Rs)*	0.07 (KL/₹ Lakhs)	0.04 (KL/₹ Lakhs)
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP)**	1.56 (KL/₹ Lakhs)	0.85 (KL/₹ Lakhs)
Water intensity in terms of physical output	0.419 (KL/Number of product produced)	0.165 (KL/Number of product produced)

\*Data has been restated due to implementation of more effective robust data monitoring systems and change in data computation methodology.

\*\*PPP rate considered for calculation = 22.88 as per OECD data

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/ evaluation/assurance has been conducted by an external agency.

4. Provided the following details related to water discharged:

JWL recognizes the critical importance of responsible water management in the operations. The nature of Company's operation is as such that the usage of water is limited in manufacturing process. At JWL, Water is primarily utilized for domestic, washing, and gardening purposes. As part of Company's ongoing sustainability initiatives, It is in the process of implementing Sewage Treatment Plants (STPs) across all the plants. These STPs will serve to monitor discharge data, facilitate the recycling of wastewater, and enable its reuse within our operations and for gardening purposes.

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/ evaluation/assurance has been conducted by an external agency.

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

No, the Company hasn't implemented Zero Liquid Discharge (ZLD) yet.

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

Parameter	Specify UoM	FY 2023-24	FY 2022-23
NO <sub>x</sub> *	µg/m <sup>3</sup>	29	-
SO <sub>x</sub> *	µg/m <sup>3</sup>	57	125.61
Particulate Matter (PM)*	µg/m <sup>3</sup>	36	37.9

\*Data has been restated due to implementation of more effective robust data monitoring systems and change in data computation methodology.

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/ evaluation/assurance has been conducted by an external agency.

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

Parameter	Specify UoM	FY 2023-24	FY 2022-23
Total Scope 1 emissions*	Metric tonnes of CO <sub>2</sub> equivalent	10,887 tCO <sub>2</sub> e	5,346.63 tCO <sub>2</sub> e
Total Scope 2 emissions*	Metric tonnes of CO <sub>2</sub> equivalent	36,855 tCO <sub>2</sub> e	4,831.62 tCO <sub>2</sub> e
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)**		0.13 (tCO <sub>2</sub> e/₹ Lakhs)	0.05 (tCO <sub>2</sub> e/₹ Lakhs)
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations adjusted for PPP)***		2.98 (tCO <sub>2</sub> e/₹ Lakhs)	1.12 (tCO <sub>2</sub> e/₹ Lakhs)
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.801 (tCO <sub>2</sub> e/Number of product produced)	0.218 (tCO <sub>2</sub> e/Number of product produced)

\*All six plants including corporate office electricity and fuel data are considered for scope emission calculation in FY 2023-24. In FY 2022-23, not all plants' fuel and electricity data were not considered for scope emission calculation.

\*\*Data has been restated due to implementation of more effective robust data monitoring systems and change in data computation methodology.

\*\*\*PPP rate considered for calculation = 22.88 as per OECD data

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/ evaluation/assurance has been conducted by an external agency.

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

Yes, the Company has taken efforts to increase the efficiency of the power supply and reduce emissions. It has implemented a strategy of improving the power factor, resulting in a decrease in the amount of electricity consumed.

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

Parameter	FY 2023-24	FY 2022-23
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)*	89.03*	0
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	161.16	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste (paint drums and oil soaked cotton and used oil) (G)	2.54	8.021
Other Non-hazardous waste generated (H)	11,209.73	0
Total (A+B + C + D + E + F + G + H)*	11,462.46	8.021
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)**	0.03 (MT/₹ Lakhs)	0.00004 (MT/₹ Lakhs)
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)***	0.72 (MT/₹ Lakhs)	0.0009 (MT/₹ Lakhs)
Waste intensity in terms of physical output	0.192 (MT/ Number of product produced)	0.000172 (MT/ Number of product produced)
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	161.16	0
<b>Total</b>	<b>161.16</b>	<b>0</b>

Parameter	FY 2023-24	FY 2022-23
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations (Jupiter Wagons disposed it through authorized vendors)	11,301.30	8.021
<b>Total</b>	<b>11,462.46</b>	<b>8.021</b>

\*Note: Few plants record plastic waste in numbers, hence only those plastic waste numbers are considered which are either in KGs or MTs.

\*Data has been restated due to implementation of more effective robust data monitoring systems and change in data computation methodology.

\*\*PPP rate considered for calculation = 22.88 as per OECD data

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/ evaluation/assurance has been conducted by an external agency.

**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 waste management strategy implemented by Jupiter Wagons Limited is congruent with the Company's vision of reducing and mitigating waste sent to landfills through a practical, sustainable, and integrated waste management system. To translate vision into action JWL has developed comprehensive waste SOP, serving as a guidance note for proper handling of hazardous and non-hazardous waste as per the applicable regulations.

The Company places a strong emphasis on the waste segregation and storage. To achieve this, JWL has developed separate scrap yard at plant level to store hazardous and non-hazardous waste in segregated manner with proper labelling. For disposal of the waste, JWL has onboarded authorized vendor to dispose the hazardous waste while the non-hazardous waste is channelized through local vendors.

Additionally, approximately 70% of waste sand generated from casting is recycled on-site. scrap metal from wagon manufacturing is melted and repurposed for casting rail components,

**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 in the following format:**

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N)
Not Applicable			

**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
None	None	Not applicable			

**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 non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
None	None	Not applicable		

**Leadership Indicators**

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

The Company's operations are not located in areas of water stress hence this question is not applicable for the Company.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	11,18,082 tCO <sub>2</sub> e	Not calculated
Total Scope 3 emissions per rupee of turnover		3.05 tCO <sub>2</sub> e/₹ Lakhs	Not calculated

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/ evaluation/assurance has been conducted by an external agency.

**3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

Question 11 is not applicable to the company.

**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:**

#	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of initiative (Savings in ₹ Million)
1	Optimization of energy use	The Company ensures the prevention or minimization of energy wastage by properly identifying all significant machinery and equipment and monitoring their energy consumption. This involves implementing various strategies such as power factor correction, load balancing, upgrading equipment to more energy-efficient models, optimizing operations, and employing monitoring and control measures.	Improved power factor from 79% to 98%

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

The Company risk management policy covers the aspect of business continuity plan. It serves as a comprehensive and systematic manual outlining the necessary steps to respond to a crisis, whether natural or man-made, or any other incident that has an adverse impact on the essential processes or service delivery of a firm. The primary goal of this Business Continuity Plan is to facilitate the recovery of business processes in the face of disruptions or crises. These disruptions may vary in duration and nature, encompassing short or long-term crises, such as fires, floods, earthquakes, explosions, terrorism, tornadoes, prolonged power outages, hazardous chemical spills, epidemics, pandemics, and other natural or man-made disasters.

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

No such adverse impact arising from the value chain of the Company.

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

The Company is in process to assess its value chain partners on environmental parameters.



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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	National Council of Railways, ASSOCHAM	National
2	Member of FICCI	National
3	Member of CII	National
4	Member of Indo-German Chamber of Commerce	National
5	Indian Chamber of Commerce	National

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

Name of authority	Brief of the case	Corrective action taken
None	Not applicable	Not applicable

**Leadership Indicators**

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

The Company's BRSR Policy covers policy on Responsible Advocacy. It is approved by the Board and provides the guideline for necessary interface with Government/ Regulatory Authorities on matters concerning the industry/sector in which the Company operates.


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

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

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

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

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

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

JWL is dedicated to fostering community development and has formulated a Corporate Social Responsibility (CSR) policy to serve as a roadmap in this endeavor. Within this policy framework, the company engages in regular dialogues with the communities where it operates, aiming to discern their needs and priorities. Based on the assessment, the Company formulates and implements CSR initiatives targeting critical grassroots issues.

To maximize the efficacy of these initiatives, the Company's CSR team collaborates closely with partner NGOs and community stakeholders, actively addressing any emerging concerns or challenges. Oversight of all CSR activities falls under the purview of the CSR committee, which ensures alignment with the company's overarching CSR objectives.

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

Parameter	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	4%	6%
Sourced directly from within India	75%	61%

**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.**

Parameter	FY 2023-24	FY 2022-23
Rural	53.15%	37.18%
Semi-urban	12.82%	31.56%
Urban	24.08%	12.47%
Metropolitan	9.95%	18.79%



## Essential 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 spent (In ₹)
1	None	None	0

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

Approximately 70% of the procurement activities undertaken by the Company are governed by the guidelines issued by the Research Designs and Standards Organization (RDSO). As a result, the Company's ability to engage in preferential procurement from marginalized or vulnerable groups is limited. Nonetheless, the Company's BRSR policy addresses the issue of preferential procurement. Accordingly, the policy prioritizes procurement from suppliers belonging to marginalized or vulnerable groups who do not fall under the purview of RDSO guidelines and possess the required technical and financial qualifications.

- b. From which marginalized / vulnerable groups do you procure?

None

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

0%

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.

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
1	Not any			

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

Name of authority	Brief of the Case	Brief of the Case
Not any		

6. Details of beneficiaries of CSR Projects

S. No.	CSR Project	No. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	Sports promotion and allied activities	200	100%
2	Health	148	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 has established a comprehensive system to effectively oversee customer complaints. Customers can submit their concerns through various channels, such as the "Query For" section on the website, designated email addresses, and phone numbers, ensuring prompt resolution.

Additionally, the Company also offers direct access to the customers, facilitating efficient communication and handling of inquiries. JWL has dedicated marketing and customer relationship team to receive, record and address grievances related to customers.

Weblink: Contact Us | Jupiter (jupiterwagons.com)

**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 2023-24			FY 2022-23		
	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	Not any	0	0	Not any
Advertising	0	0	Not any	0	0	Not any
Cyber-security	0	0	Not any	0	0	Not any
Delivery of essential services	0	0	Not any	0	0	Not any
Restrictive Trade practices	0	0	Not any	0	0	Not any
Unfair Trade Practices	0	0	Not any	0	0	Not any
Others	0	0	Not any	8	0	Not any

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

	Number	Reasons for recall
Voluntary recalls	0	Not any
Forced recalls	0	Not any

**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 an Information Technology (IT) policy which covers the aspect of cyber security. The policy aims to ensure the secure, efficient, and effective utilization of IT assets to support the Company's business objectives and maintain compliance with applicable laws and regulations.

The IT policy is an internal document; hence it is not available in the public platform.

**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.**

No cases were raised during the reporting year and hence no corrective actions were taken.

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

- a. Number of instances of data breaches along-with impact: Not any
- b. Percentage of data breaches involving personally identifiable information of customers: Not any
- c. Impact, if any, of the data breaches: Not any

### Leadership Indicators

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

Information relating to Jupiter Wagons Limited's all products and services are available on the Company's website which can be accessed: <https://jupiterwagons.com/>

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

The Company prioritizes educating customers on the safe and responsible use of its products. JWJL shares product manual to all customers during the time of delivery. The manual includes the aspect of safe and responsible usage of products.

Additionally, Regular in-person meetings and site visits are organized to offer technical insights to customers pertaining to product's safety. Product details are consistently updated on the website, and brochures are provided to convey relevant information.

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

The company's operations and products/services do not qualify under essential services - hence this is not applicable for the company.

**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. 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)**

The Company ensures that all wagons and containers manufactured by it display appropriate markings and labels as prescribed by the guidelines set forth by the Indian Railways, Research Designs and Standards Organization (RDSO) & any other prominent regulatory bodies.