

# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

## SECTION A: GENERAL DISCLOSURES

### 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                                                                                 | 2024-25                                                                                                                                                                                                                        |
| 10. | Name of the Stock Exchange(s) where shares are listed                                                                            | BSE Limited (BSE)<br>National Stock Exchange of India Limited (NSE)                                                                                                                                                            |
| 11. | Paid-up Capital                                                                                                                  | ₹ 4,24,49,80,490                                                                                                                                                                                                               |
| 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,<br>4/2, Middleton Street, Kolkata, 700071, India<br>Tel.: 03340111777<br>E-mail: cs@jupiterwagons.com.<br>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):

| S. No. | Description of Main Activity | Description of Business Activity | % of Turnover of the entity |
|--------|------------------------------|----------------------------------|-----------------------------|
| 1      | Manufacturing                | Metal & Metal products           | 99%                         |

#### 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    | 89%                             |
| 2      | Manufacture of bodies, including cabs for motor | 29201    | 8%                              |

### III. Operations

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

The Company has a well-established national presence, with six strategically located manufacturing facilities across West Bengal, Madhya Pradesh, and Jharkhand. Its registered office is based in Jabalpur, Madhya Pradesh, while the corporate office is located in Kolkata, West Bengal

| Location      | Number of plants | Number of offices | Total |
|---------------|------------------|-------------------|-------|
| National      | 6                | 2                 | 8     |
| International | 0                | 0                 | 0     |

\* 6 plants of Jupiter Wagons 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?

0.16%

## c. A brief on types of customers

Jupiter Wagons Limited (JWL) caters to a distinguished clientele and remains steadfast in its pursuit of strategic market expansion and diversification. The Company's extensive product portfolio includes Wagon & its Accessories, Passenger Coach Accessories, Wheelset, Brake Systems & Brake Disc for rolling stock, Load Bodies for Commercial and Heavy Vehicles, Containers, CMS Crossings and Weldable CMS Crossings. This diversified offering enables JWL to deliver comprehensive and value-driven solutions across a wide spectrum of industry verticals.

To better align its value proposition with the specific requirements of its varied customer base, the Company classifies its clientele into three principal segments: rail logistics (spanning both government and private sector stakeholders), Defence, and original equipment manufacturers (OEMs), which comprise road and marine logistics operators. This strategic segmentation facilitates a focused and customized approach, enabling JWL to address the unique demands of each segment with enhanced precision and responsiveness.

## Employees

## 20. Details as at the end of Financial Year (FY 2024-25):

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

| S. No.    | Particulars              | Total (A) | Male    |           | Female  |           |
|-----------|--------------------------|-----------|---------|-----------|---------|-----------|
|           |                          |           | No. (B) | % (B / A) | No. (C) | % (C / A) |
| EMPLOYEES |                          |           |         |           |         |           |
| 1.        | Permanent (D)            | 676       | 659     | 97.49%    | 17      | 2.51%     |
| 2.        | Other than Permanent (E) | 22        | 22      | 100.00%   | 0       | 0.00%     |
| 3.        | Total Employees (D+E)    | 698       | 681     | 97.56%    | 17      | 2.44%     |
| WORKERS   |                          |           |         |           |         |           |
| 4.        | Permanent (F)            | 340       | 335     | 98.53%    | 5       | 1.47%     |
| 5.        | Other than Permanent (G) | 836       | 830     | 99.28%    | 6       | 0.72%     |
| 6.        | Total workers (F+G)      | 1176      | 1165    | 99.06%    | 11      | 0.94%     |

## b. Differently abled Employees and workers:

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

## 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 2024-25 |        |       | FY 2023-24 |        |        | FY 2022-23 |        |        |
|---------------------|------------|--------|-------|------------|--------|--------|------------|--------|--------|
|                     | Male       | Female | Total | Male       | Female | Total  | Male       | Female | Total  |
| Permanent Employees | 8.78%      | 0%     | 8.53% | 16.57%     | 0%     | 16.20% | 13.69%     | 10%    | 13.62% |
| Permanent Workers   | 6.43%      | 0%     | 6.43% | 4.36%      | 0%     | 4.36%  | 23.03%     | 0%     | 23.03% |

## IV. 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.     | Jupiter Electric Mobility Private Limited                                                         | Subsidiary                                                     | 60%                               | Jupiter Wagons Limited encourages its subsidiary and holding companies to participate in business responsibility initiatives |
| 2.     | Habitation Real Estate LLP                                                                        | Subsidiary                                                     | 90%                               |                                                                                                                              |
| 3.     | Jupiter Tatravagonka Railwheel Factory Private Limited (Formerly Bonatrans India Private Limited) | Subsidiary                                                     | 94.25%                            |                                                                                                                              |
| 4.     | Stone India Limited                                                                               | Subsidiary                                                     | 100%                              |                                                                                                                              |
| 5.     | JWL Kovis (India) Private Limited                                                                 | Joint venture                                                  | 50%                               |                                                                                                                              |
| 6.     | JWL Dako-Cz (India) Private Limited                                                               | Joint venture                                                  | 50%                               |                                                                                                                              |
| 7.     | JWL Talegria (India) Private Limited                                                              | Joint venture                                                  | 50%                               |                                                                                                                              |

## V. CSR Details

## 24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover (in ₹): 3,870.62 Cr

(iii) Net worth (in ₹): 2,75,238.89 Cr

## VI. 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 2024-25                                 |                                                              |         | FY 2023-24                                 |                                                              |         |
|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------|---------|--------------------------------------------|--------------------------------------------------------------|---------|
|                                                   |                                                                                                                                                                                                         | 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/wp-content/uploads/2025/04/JWL-Stakeholder-engagement-policy.pdf">https://jupiterwagons.com/wp-content/uploads/2025/04/JWL-Stakeholder-engagement-policy.pdf</a> | 2                                          | 0                                                            | -       | 7                                          | 0                                                            | -       |
| Employees and workers                             |                                                                                                                                                                                                         | 0                                          | 0                                                            | -       | 0                                          | 0                                                            | -       |
| Customers                                         |                                                                                                                                                                                                         | 0                                          | 0                                                            | -       | 0                                          | 0                                                            | -       |
| Value chain partners                              |                                                                                                                                                                                                         | 0                                          | 0                                                            | -       | 0                                          | 0                                                            | -       |
| Communities                                       |                                                                                                                                                                                                         | 0                                          | 0                                                            | -       | 0                                          | 0                                                            | -       |

## 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                                       | As a wagon manufacturing company, JWL operates energy-intensive processes such as metal cutting, welding, casting, and surface treatment, which contribute significantly to GHG emissions. The reliance on grid electricity and fossil fuels exposes the Company to transition risks from evolving climate regulations. Additionally, physical climate risks—such as extreme rainfall or heatwaves—pose threats to operational continuity and supply chain stability. Increasing stakeholder scrutiny and customer preference for low-carbon products further heighten the urgency to decarbonize operations, making energy and emissions management a material business risk. | JWL continues to strengthen its strategy to mitigate climate-related risks and improve energy efficiency. In FY 2024-25, the Company has undertaken the following initiatives: <ol style="list-style-type: none"> <li>1. Initiated sourcing of energy from renewable sources in three of its manufacturing plants.</li> <li>2. Commenced transition from LSHS to cleaner energy alternatives, targeting emission reduction at the source.</li> <li>3. Continued installation of energy-efficient LED lighting systems across operational areas to lower electricity consumption.</li> <li>4. Implemented power factor correction measures to improve energy efficiency and reduce transmission losses.</li> </ol> | Negative:<br><br>This includes compliance costs, reputational damage, increased operating expenses, supply chain disruptions, and impacting profitability and shareholder value.                           |
| 2.     | Waste management & circular economy | Risk                                       | Wagon manufacturing generates substantial volumes of metal scrap, used sand, chemicals, and other waste. Inefficient waste handling or non-compliance with hazardous and non-hazardous waste regulations can lead to environmental liabilities, fines, and reputational damage. As circular economy principles gain traction, the pressure to recover materials, minimize landfill disposal, and improve resource efficiency is rising. Inadequate systems for waste segregation, reuse, and recycling may result in higher operational costs and missed opportunities for material recovery, making waste management a critical operational and compliance risk.              | The Company has adapted following measures for effective waste management practices: <ol style="list-style-type: none"> <li>1. Reusing mild steel (MS) scrap and used sand within the production process to reduce raw material dependency.</li> <li>2. Disposal of hazardous waste through authorized recyclers, ensuring compliance with environmental regulations.</li> <li>3. Dedicated scrap yards established for proper storage and segregation of waste, with clear labelling and SOPs to ensure safe handling and traceability.</li> </ol>                                                                                                                                                               | Negative:<br><br>Failure in meeting the compliance requirements may impose fines and penalties.<br><br>Improper handling of hazardous waste may increase the chances of health hazards and fire incidents. |

| 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)                                                                                                                                                             |
|--------|---------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3.     | Employee wellbeing        | Opportunity                                | Investing in employee wellbeing enhances workforce morale, productivity, and retention. In a labour-intensive industry like wagon manufacturing, proactive health, safety, and mental wellness programs reduce absenteeism, improve operational efficiency, and build a resilient workforce. A strong wellbeing culture also strengthens the Company's reputation as an employer of choice, aiding talent acquisition and long-term business sustainability.                                                                | Not applicable                                                                                                                                                                                                                                                                                                                                         | Positive:<br><br>Improved employee wellbeing leads to higher productivity, lower absenteeism, and reduced healthcare costs, resulting in operational savings and enhanced profitability over time.                                                         |
| 4.     | Human rights              | Risk                                       | Operating in a labour-intensive and subcontractor-driven environment, JWJ is exposed to human rights risks related to fair wages, working hours, occupational safety, and ethical treatment of workers. Any lapses or non-compliance with labour laws and human rights standards across operations or third-party engagements can result in legal action, reputational damage, and loss of stakeholder trust. Growing expectations from regulators, investors, and customers further elevate the materiality of this issue. | 1. The company prohibits child and force labour at plant and corporate level.<br>2. The Company has established Internal Complaints Committee to address sexual harassment and human rights related grievances.<br>3. The Company ensures that all employees are treated fairly and with dignity, and that there is zero tolerance for discrimination. | Negative:<br><br>Non-compliance with human rights or statutory labour norms may result in regulatory penalties, legal liabilities, and loss of business contracts, while also eroding customer trust and brand value, leading to long-term revenue impact. |
| 5.     | Community welfare         | Opportunity                                | Proactive investment in community welfare—through education, healthcare, Sports promotion and allied activities etc, JWJ build strong local relationships, social license to operate, and long-term goodwill. Such engagement enhances the Company's reputation, reduces operational disruptions from social unrest, and creates shared value, supporting inclusive and sustainable growth.                                                                                                                                 | Not applicable                                                                                                                                                                                                                                                                                                                                         | Positive:<br><br>Strategic investments in community welfare strengthen stakeholder trust and create a supportive local ecosystem, enabling resilient operations and inclusive, long-term growth for both the Company and surrounding communities.          |

| 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)                                                                                                                                                                              |
|--------|----------------------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6.     | Occupational health and safety         | Risk                                       | Given the nature of manufacturing activities involving heavy machinery, welding, and fabrication, JWL faces inherent risks related to workplace accidents, injuries, and occupational illnesses. Any lapse in health and safety standards can lead to workforce downtime, legal penalties, reputational damage, and increased insurance and compensation costs. Ensuring a safe working environment is critical to maintaining operational efficiency, compliance, and employee morale. | JWL remains committed to providing a safe and healthy work environment by proactively identifying and mitigating occupational hazards. During FY 2024-25, the following measures were undertaken to strengthen OHS management: <ol style="list-style-type: none"> <li>1. Conducted routine safety risk assessments across all operational sites to identify potential hazards and implement preventive controls.</li> <li>2. Organized regular safety training programs for employees and workers to build awareness and strengthen safety practices.</li> <li>3. Enhanced hazard identification mechanisms through structured inspections and employee participation.</li> <li>4. Strengthened the incident reporting process to ensure timely investigation, root cause analysis, and corrective actions.</li> <li>5. Improved emergency preparedness through periodic mock drills, review of emergency response plans, and capacity building of response teams.</li> </ol> | Negative:<br><br>Higher healthcare and compensation costs due to workplace injuries or illnesses.<br><br>Productivity losses and operational disruptions from employee absenteeism or downtime, leading to increased costs and reduced revenue.                             |
| 7.     | Corporate governance & business ethics | Opportunities                              | Strong corporate governance and ethical business practices enhance stakeholder confidence, attract responsible investors, and improve risk management. For JWL, this translates into improved compliance, reduced regulatory exposure, and a robust foundation for sustainable growth and long-term value creation.                                                                                                                                                                     | Not applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Positive:<br><br>Corporate Governance & Business Ethics<br>Robust governance and ethical practices drive investor confidence, improve access to capital, and reduce the risk of regulatory fines, contributing to enhanced financial stability and long-term profitability. |

| 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)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--------|---------------------------|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8.     | Risk management           | Risk                                       | Inadequate risk management frameworks expose the Company to unforeseen financial, operational, and reputational risks. This includes supply chain disruptions, financial market volatility, and emerging regulatory compliance challenges. Without a proactive, integrated approach to identifying and mitigating these risks, the Company could face severe disruptions, unexpected costs, and potential loss of stakeholder confidence.      | <ol style="list-style-type: none"> <li>1. Climate Risk Assessment: In the process of conducting a comprehensive climate risk assessment to understand and mitigate potential risks arising from climate change, ensuring business continuity.</li> <li>2. Integrated Risk Framework: Developed a robust risk management framework that identifies, evaluates, and mitigates operational, financial, and regulatory risks across the supply chain and business operations.</li> <li>3. Regular Monitoring &amp; Reporting: Ongoing monitoring of key risk indicators, with regular reporting to senior management and stakeholders to ensure proactive risk mitigation and timely responses.</li> <li>4. Crisis Management Plans: Established crisis management and business continuity plans to address potential disruptions, including natural disasters, supply chain failures, and cybersecurity threats.</li> </ol> | <p>Negative:</p> <ol style="list-style-type: none"> <li>1. Unforeseen Costs: Failure to proactively address risks could lead to significant financial losses from operational disruptions, litigation, or regulatory penalties.</li> <li>2. Increased Operational Expenses: Without a robust risk framework, the Company may face higher costs related to crisis management, business interruptions, and damage control efforts.</li> <li>3. Reputation Damage: Poor risk management could undermine stakeholder confidence, leading to loss of market share, reduced investor interest, and diminished brand value.</li> </ol> |
| 9.     | IT & Cyber Security       | Risk                                       | As the Company increases its reliance on digital technologies and interconnected systems, the risk of cyberattacks, data breaches, and system failures intensifies. These incidents can lead to significant operational disruptions, loss of sensitive customer and business data, reputational damage, and legal consequences. Ensuring robust cybersecurity measures is essential to protect both business operations and stakeholder trust. | <ol style="list-style-type: none"> <li>1. Cybersecurity Policy: JWL has implemented a comprehensive IT and cybersecurity policy outlining the Company's commitment to reducing data breaches and mitigating the risks of cyber-attacks.</li> <li>2. Data Protection Measures: A combination of device control, content-aware protection, enforced encryption, and e-discovery protocols are in place to safeguard sensitive data and ensure compliance with regulatory requirements.</li> <li>3. Employee Awareness and Training: Regular cybersecurity training programs for employees to enhance awareness of potential threats and promote best practices in data protection.</li> </ol>                                                                                                                                                                                                                              | <p>Negative:</p> <p>Financial losses due to data breaches, regulatory fines, legal settlements, and reputational damage.</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)                                                                                                                                                                                   |
|--------|---------------------------|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10.    | Sustainable Supply Chain  | Opportunity                                | Adopting a sustainable supply chain enhances operational efficiency, reduces environmental footprint, and strengthens relationships with responsible suppliers and customers. By sourcing responsibly, optimizing resource use, and reducing waste, JWL can lower operational costs, mitigate supply chain disruptions, and improve long-term resilience, ultimately driving value across the value chain. | Not applicable                                 | Positive:<br><br>Implementing a sustainable supply chain leads to cost savings through reduced resource consumption, waste management, and energy use. It also enhances operational resilience, reducing risks of supply chain disruptions and improving supplier relationships. |
| 11.    | Product Stewardship       | Opportunity                                | Proactive product stewardship allows the Company to enhance product quality, reduce environmental impact, and meet evolving customer and regulatory expectations. Designing products for durability, safety, and recyclability not only strengthens brand reputation but also opens new market opportunities and supports long-term value creation.                                                        | Not applicable                                 | Positive:<br><br>Enhanced product stewardship leads to greater market acceptance, improved customer trust, and access to premium segments, thereby contributing to revenue growth and long-term business sustainability.                                                         |





## 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                                                                                                                                                                                                                                        | P 1                                                                                                                                                                                                                                                                                                                                                                          | P 2   | P 3       | P 4 | P 5 | P 6       | P 7 | P 8 | P 9      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-----------|-----|-----|-----------|-----|-----|----------|
| Policy and management processes                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                              |       |           |     |     |           |     |     |          |
| 1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)                                                                                                                                              | 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/2024/05/JWL-BRSR-Policy.pdf">https://jupiterwagons.com/wp-content/uploads/2024/05/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.                                                                                                                                                                | <p>JWL has taken ESG targets in the following areas:</p> <ul style="list-style-type: none"> <li>• Achieve Zero Waste to Landfill by 2030</li> <li>• 50 % critical supplier assessment by 2027</li> <li>• Reduce LTIFR for workers by 25% against FY 2023-24 baseline by 2027</li> <li>• Increase average training hours to at least 12 hours per employee by 2027</li> </ul> |       |           |     |     |           |     |     |          |
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.                                                                                                                           | <p>The Company has recently established its ESG targets as part of its long-term sustainability roadmap. At present, an internal assessment is underway to evaluate progress against these targets. As the targets were formalized in the current reporting period, the performance data and associated metrics are expected to be available in the next financial year.</p> |       |           |     |     |           |     |     |          |

### Governance, leadership and oversight

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

Dear Stakeholders,

The global rail transportation sector is undergoing a profound transformation, shaped by the imperatives of climate action, digitalization, and infrastructure modernization. As nations reimagine the future of mobility, the demand for safe, efficient, and sustainable logistics solutions is driving accelerated investment across the industry.

India, in particular, is making bold strides to position railways at the heart of its infrastructure-led growth model. The Government of India has committed approximately USD 750 billion in capital expenditure between 2018 and 2030, aimed at strengthening railway infrastructure and increasing the modal share of rail in freight transport from ~26% in FY 2022 to 45% by FY 2030, as outlined in the National Rail Plan. This unprecedented focus on rail modernization opens vast opportunities for Jupiter Wagons Limited (JWL) to lead with engineering excellence and purpose-driven innovation.

At JWL, sustainability is not an adjunct to our business—it is central to our long-term strategy. We recognize that our role as an industry leader carries with it a responsibility to act decisively on environmental, social, and governance (ESG) imperatives.

On the environmental front, we have initiated renewable energy sourcing at three of our key manufacturing plants, marking a significant step towards low-carbon operations. In alignment with circular economy principles, we have also enabled the reuse of mild steel waste at our Bandel facility. We continue to adopt energy-efficient systems and invest in low-emission technologies, underscoring our commitment to reducing our carbon footprint and advancing operational sustainability.





## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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



### Essential Indicators

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

| Segment                           | Total number of training and awareness programs held | Topics / principles covered under the training and its impact | %age of persons in respective category covered by the awareness programs |
|-----------------------------------|------------------------------------------------------|---------------------------------------------------------------|--------------------------------------------------------------------------|
| Board of Directors                | 1                                                    | All 9 NGRBC principles                                        | 100%                                                                     |
| Key Managerial Personnel          | 1                                                    | All 9 NGRBC principles                                        | 100%                                                                     |
| Employees other than BoD and KMPs | 7                                                    | All 9 NGRBC principles                                        | 100%                                                                     |
| Workers                           | 7                                                    | 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   | P1              | BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE") | 2,44,000      | Delay in compliance of Regulation 17(1A) of the SEBI Listing Regulations for not passing a special resolution by the shareholders of the Company prior to the appointment of an Independent Director | No                                     |
| Penalty/ Fine   | P1              | BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE") | 10,000        | Compliance under Regulation 23 (9) of SEBI (Listing Obligations and Disclosure) Requirements, 2015                                                                                                   | No                                     |
| Settlement      | None            | None                                                                     | 0             | None                                                                                                                                                                                                 | Not Applicable                         |
| Compounding fee | None            | None                                                                     | 0             | None                                                                                                                                                                                                 | Not Applicable                         |

#### Non-Monetary

|              |      |      |   |      |                |
|--------------|------|------|---|------|----------------|
| 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.

Yes, the entity has an anti-corruption and anti-bribery policy in place.

The Company adopts a strict zero-tolerance approach towards all forms of corruption and bribery. Directors, senior management, and employees are explicitly prohibited from engaging in any corrupt practices, including bribery, extortion, or any other unethical conduct. Any involvement, whether direct or indirect, such activities is subject to stringent disciplinary action, including termination and potential legal consequences.

The anti-corruption and anti-bribery provisions are embedded within the Company's standalone Anti-Bribery and Anti-Corruption Policy, Business Responsibility and Sustainability Reporting (BRSR) Policy, and the Code of Conduct for Directors and Senior Management. These policies collectively outline clear expectations regarding ethical conduct and strictly prohibit the offering, receiving, or soliciting of bribes, kickbacks, or any undue advantage in business dealings. This applies to all interactions with government officials, clients, suppliers, and third parties.

The clauses also provide mechanisms for reporting and addressing violations, ensuring timely investigation and appropriate corrective actions. These integrated measures are designed to uphold the highest standards of integrity, promote fair and transparent business practices, and ensure compliance with all applicable laws and regulations.

Link to the policy:

- Anti-Corruption and Anti-Bribery Policy: <https://jupiterwagons.com/wp-content/uploads/2025/04/JWL-ABAC-Policy-.pdf>
- BRSR Policy: <https://jupiterwagons.com/wp-content/uploads/2024/05/JWL-BRSR-Policy.pdf>
- Code of Conduct for Directors and Senior Management: <https://jupiterwagons.com/wp-content/uploads/2024/06/JWL-Code-of-Conduct-for-Directors-and-Senior-Management-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 2024-25 | FY 2023-24 |
|-----------|------------|------------|
| Directors | 0          | 0          |
| KMPs      | 0          | 0          |
| Employees | 0          | 0          |
| Workers   | 0          | 0          |

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

|                                                                                              | FY 2024-25 |         | FY 2023-24 |         |
|----------------------------------------------------------------------------------------------|------------|---------|------------|---------|
|                                                                                              | 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 2024-25 | FY 2023-24 |
|-------------------------------------|------------|------------|
| Number of days of accounts payables | 54         | 49         |

## 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 2024-25 | FY 2023-24 |
|----------------------------|---------------------------------------------------------------------------------------|------------|------------|
| Concentration of Purchases | Purchases from trading houses as % of total purchases                                 | 0          | 0          |
|                            | Number of trading houses where purchases are made from                                | 0          | 0          |
|                            | Purchases from top 10 trading houses as % of total purchases from trading houses      | 0          | 0          |
| Concentration of Sales     | Sales to dealers / distributors as % of total sales                                   | 0          | 0          |
|                            | Number of dealers / distributors to whom sales are made                               | 0          | 0          |
|                            | Sales to top 10 dealers / distributors as % of total sales to dealers / distributors  | 0          | 0          |
| Share of RPTs in           | Purchases (Purchases with related parties / Total Purchases)                          | 7.03%      | 0.20%      |
|                            | Sales (Sales related parties / Total Sales)                                           | 1.37%      | 0.05%      |
|                            | Loans & advances (Loans & advances given to related parties / Total loans & advances) | 7.48%      | 3.86%      |
|                            | Investments (Investments in related parties / Total Investments made)                 | 88.00%     | 87.76%     |

\*Note: Data for FY 2023-24 have been restated to reflect updated information and ensure alignment with the latest reporting parameters.

### 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, Jupiter Wagons Limited 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 |
|-------------------------------------------|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| 1                                         | 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 a 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 JW 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 2024-25    | FY 2023-24    | Details of improvements in Environmental and social impacts                                                                                 |
|-------|---------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| R&D   | ₹ 0           | ₹ 0           |                                                                                                                                             |
| Capex | ₹ 2,73,57,612 | ₹ 6,51,22,000 | <ul style="list-style-type: none"> <li>Furnace</li> <li>LSHS transition</li> <li>Track installation</li> <li>Grinding substitute</li> </ul> |

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

Jupiter Wagons Limited categorizes its procurement into three regulatory segments: items sourced from RDSO (Research Designs and Standards Organization) approved vendor lists, items approved by RITES under Indian Standards such as G-93, and local purchases including those from MSMEs. To ensure regulatory compliance, the Company adheres to procurement procedures established by RDSO and aligns with G-105 certification norms mandated by Indian Railways. These frameworks promote continuous improvement in the design, specification, and standardization of products and processes—embedding sustainability principles into Jupiter Wagons Limited's sourcing practices.

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

Jupiter Wagons Limited has initiated internal ESG assessments for its top suppliers and developed a structured framework to evaluate them on key environmental, social, and governance parameters, including occupational health and safety, renewable energy usage, GHG emissions, and waste management practices. This marks the initial phase of the Company's sustainable sourcing strategy. Going forward, Jupiter Wagons Limited plans to develop a comprehensive Supplier Code of Conduct, identify critical suppliers, and implement a systematic assessment mechanism to evaluate their performance against defined ESG criteria.

As the assessment process is currently in its initial phase, the percentage of value chain partners evaluated under this framework cannot be determined at this stage.

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.

JWL has implemented the following processes for handling waste across categories:

- Plastics: Packaging materials and other plastic waste generated during operations are disposed of through authorized vendors following applicable waste disposal regulations. Efforts are being made to reduce the use of single-use plastics in operations
- E-waste: All electrical and electronic waste is disposed of through registered e-waste handlers/recyclers. The Company ensures tracking and compliance with national e-waste disposal norms.
- Hazardous waste: Hazardous waste such as lubricants, oils, paint drums etc are safely stored in designated scrap yards. Disposal is carried out through Pollution Control Board-authorized vendors to ensure full regulatory compliance.
- Other waste:
  - Foundry sand: Approximately 70% of used foundry sand is recycled for reuse in operations
  - Metal scrap: Scrap generated from fabrication processes is either reused internally or sold to authorized scrap dealers for recycling
  - Solid waste: Managed through segregation at source and safe disposal via authorized municipal or private handlers



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?

As of FY 2024-25, Jupiter Wagons Limited has not conducted a formal Life Cycle Assessment (LCA) for any of its products or services. The Company acknowledges the importance of integrating life cycle thinking into product design and sustainability strategy and may consider LCA in future phases of ESG implementation.

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 2024-25                                           | FY 2023-24 |
| MS Scrap                | 6%                                                   | 1.86%      |
| Sand                    | 70%                                                  | -          |

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 2024-25                                                                 |          |                 | FY 2023-24                                                                 |          |                 |
|-------------------------------|----------------------------------------------------------------------------|----------|-----------------|----------------------------------------------------------------------------|----------|-----------------|
|                               | 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:**

| Category                       | % of employees covered by |                  |         |                    |         |                    |         |                    |         |                     |          |
|--------------------------------|---------------------------|------------------|---------|--------------------|---------|--------------------|---------|--------------------|---------|---------------------|----------|
|                                | Total (A)                 | Health insurance |         | Accident insurance |         | Maternity benefits |         | Paternity Benefits |         | Day Care facilities |          |
|                                |                           | No. (B)          | % (B/A) | No. (C)            | % (C/A) | No. (D)            | % (D/A) | No. (E)            | % (E/A) | No. (F)             | % (F /A) |
| Permanent employees            |                           |                  |         |                    |         |                    |         |                    |         |                     |          |
| Male                           | 659                       | 659              | 100%    | 659                | 100%    | -                  | -       | 659                | 100%    | -                   | -        |
| Female                         | 17                        | 17               | 100%    | 17                 | 100%    | 17                 | 100%    | -                  | -       | -                   | -        |
| Total                          | 676                       | 676              | 100%    | 17                 | 100%    | 17                 | 2.51%   | 659                | 97.49%  |                     |          |
| Other than Permanent employees |                           |                  |         |                    |         |                    |         |                    |         |                     |          |
| Male                           | 22                        | 22               | 100%    | 22                 | 100%    | -                  | -       | -                  | -       | -                   | -        |
| Female                         | 0                         | 0                | 0%      | 0                  | 0%      | -                  | -       | -                  | -       | -                   | -        |
| Total                          | 22                        | 22               | 100%    | 22                 | 100%    | -                  | -       | -                  | -       | -                   | -        |

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

| Category                     | % of workers covered by |                  |         |                    |         |                    |         |                    |         |                     |          |
|------------------------------|-------------------------|------------------|---------|--------------------|---------|--------------------|---------|--------------------|---------|---------------------|----------|
|                              | Total (A)               | Health insurance |         | Accident insurance |         | Maternity benefits |         | Paternity Benefits |         | Day Care facilities |          |
|                              |                         | No. (B)          | % (B/A) | No. (C)            | % (C/A) | No. (D)            | % (D/A) | No. (E)            | % (E/A) | No. (F)             | % (F /A) |
| Permanent workers            |                         |                  |         |                    |         |                    |         |                    |         |                     |          |
| Male                         | 335                     | 335              | 100%    | 335                | 100%    | -                  | -       | 335                | 100%    | -                   | -        |
| Female                       | 5                       | 5                | 100%    | 5                  | 100%    | 5                  | 100%    | -                  | -       | -                   | -        |
| Total                        | 340                     | 340              | 100%    | 340                | 100%    | 5                  | 1.47%   | 335                | 98.53%  | -                   | -        |
| Other than Permanent workers |                         |                  |         |                    |         |                    |         |                    |         |                     |          |
| Male                         | 830                     | 830              | 100%    | 830                | 100%    | -                  | -       | -                  | -       | -                   | -        |
| Female                       | 6                       | 6                | 100%    | 6                  | 100%    | -                  | -       | -                  | -       | -                   | -        |
| Total                        | 836                     | 836              | 100%    | 836                | 100%    | -                  | -       | -                  | -       | -                   | -        |

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

|                                                                             | <b>FY 2024-25</b> | <b>FY 2023-24</b> |
|-----------------------------------------------------------------------------|-------------------|-------------------|
| Cost incurred on well-being measures as a % of total revenue of the Company | 0.012%            | 0.11%             |

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

| Benefits* | FY 2024-25                                         |                                                |                                                      | FY 2023-24                                         |                                                |                                                      |
|-----------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|
|           | 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.

The Company's offices and premises are generally accessible to differently abled employees and workers. However, access may be limited in certain areas, particularly within manufacturing facilities, due to specific safety requirements and structural design constraints. The corporate office is equipped with elevators and other necessary facilities to ensure accessibility for 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.

Yes, Jupiter Wagons Limited has adopted a standalone Equal Opportunity Policy in accordance with the Rights of Persons with Disabilities Act, 2016. The policy demonstrates the Company's commitment to fostering a non-discriminatory and inclusive work environment, ensuring fair employment practices, and providing necessary support and accessibility for differently abled individuals. It reflects compliance with applicable legal requirements and promotes equal opportunities across all stages of employment.

Weblink of the policy: <https://jupiterwagons.com/wp-content/uploads/2025/04/JWL-Equal-Opportunity-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   | Not any             | Not any        | Not any             | Not any        |
| Female | Not any             | Not any        | Not any             | Not any        |
| Total  | Not any             | Not any        | Not any             | Not any        |

\* In FY 2024-25, no employees and workers have taken parental leave

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              | The Company has established a structured grievance redressal mechanism aimed at addressing the concerns of its employees and workers in a fair, transparent, and timely manner. This mechanism provides multiple channels such as dedicated email ID, online grievance form, in person submission etc. for raising grievances, thereby fostering a positive and inclusive workplace environment.                  |
| Other than Permanent Workers   |                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Permanent Employees            | Employees and workers may anonymously submit their concerns through grievance boxes placed at accessible locations within the premises. Additionally, they are encouraged to directly approach their immediate supervisor or the Human Resources department for resolution. In cases where the issue remains unresolved, it may be escalated to the Senior Management for further review and appropriate actions. |
| 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:

| Category  | FY 2024-25 |                               |         |                      |         | FY 2023-24 |                               |         |                      |         |
|-----------|------------|-------------------------------|---------|----------------------|---------|------------|-------------------------------|---------|----------------------|---------|
|           | Total (A)  | On Health and safety measures |         | On Skill upgradation |         | Total (D)  | On Health and safety measures |         | On Skill upgradation |         |
|           |            | No. (B)                       | % (B/A) | No. (C)              | % (C/A) |            | No. (E)                       | % (E/D) | No. (F)              | % (F/D) |
| Employees |            |                               |         |                      |         |            |                               |         |                      |         |
| Male      | 681        | 681                           | 100%    | 681                  | 100%    | 645        | 645                           | 100%    | 645                  | 100%    |
| Female    | 17         | 17                            | 100%    | 17                   | 100%    | 15         | 15                            | 100%    | 15                   | 100%    |
| Total     | 698        | 698                           | 100%    | 698                  | 100%    | 660        | 660                           | 100%    | 660                  | 100%    |
| Workers   |            |                               |         |                      |         |            |                               |         |                      |         |
| Male      | 1165       | 1165                          | 100%    | 1165                 | 100%    | 1273       | 1273                          | 100%    | 1273                 | 100%    |
| Female    | 11         | 11                            | 100%    | 11                   | 100%    | 5          | 5                             | 100%    | 5                    | 100%    |
| Total     | 1176       | 1176                          | 100%    | 1176                 | 100%    | 1278       | 1278                          | 100%    | 1278                 | 100%    |

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

| Category         | FY 2024-25 |            |             | FY 2023-24 |            |             |
|------------------|------------|------------|-------------|------------|------------|-------------|
|                  | Total (A)  | No. (B)    | % (B / A)   | Total (C)  | No. (D)    | % (D / C)   |
| <b>Employees</b> |            |            |             |            |            |             |
| Male             | 659        | 659        | 100%        | 624        | 624        | 100%        |
| Female           | 17         | 17         | 100%        | 15         | 15         | 100%        |
| <b>Total</b>     | <b>676</b> | <b>676</b> | <b>100%</b> | <b>639</b> | <b>639</b> | <b>100%</b> |
| <b>Workers</b>   |            |            |             |            |            |             |
| Male             | -          | -          | -           | -          | -          | -           |
| Female           | -          | -          | -           | -          | -          | -           |
| <b>Total</b>     | <b>-</b>   | <b>-</b>   | <b>-</b>    | <b>-</b>   | <b>-</b>   | <b>-</b>    |

\*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. The Company has implemented a robust Occupational Health and Safety (OHS) Management System to uphold the highest standards of workplace safety and employee well-being. Three out of the Company's six plants are certified under ISO 45001, demonstrating alignment with globally recognized occupational health and safety standards. The system encompasses all employees and workers across operations and includes protocols for hazard identification, risk assessment, emergency preparedness, incident reporting, and compliance with applicable laws and regulations.

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

The Company follows a structured approach to identifying and assessing work-related hazards on both routine and non-routine bases. Routine safety assessments are carried out by a designated Safety Officer, who conducts inspections to proactively detect potential hazards. The Occupational Health and Safety (OHS) policy and SOP provide comprehensive guidelines for hazard identification, risk evaluation, emergency response, and adherence to safety standards.

Additionally, monthly Safety Committee meetings are conducted to review incidents and accidents, share key learnings, and promote a culture of continuous improvement. As part of this process, root cause analysis and incident investigations are undertaken to identify underlying causes and implement corrective actions. These insights are used to refine existing safety protocols and strengthen the overall risk management framework. These risk assessment practices are fully integrated into the Company's operational and change management processes.

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

Yes, the Company has established clear and accessible processes for employees and workers to report work-related hazards. Hazards can be reported during monthly safety committee meetings, safety training sessions, or directly to the Safety Officer during site visits. The Safety Officer also actively identifies and documents near-miss incidents and encourages department-wise reporting of such instances to foster a culture of safety awareness. These practices ensure early identification and mitigation of potential risks. Employees and workers are empowered to remove themselves from unsafe conditions and escalate concerns as necessary to ensure their well-being.

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

Yes, the Company provides access to non-occupational medical and healthcare services for its employees and workers. This includes Medclaim coverage and ESIC benefits, ensuring financial support for a range of medical needs beyond occupational injuries. First-aid facilities have been established at the plant level to offer immediate medical attention in case of illness or injury. For critical health issues, employees are promptly referred to the nearest hospital for further treatment. Additionally, the Company promotes overall health and wellness through regular health check-ups and awareness sessions, contributing to a holistic healthcare environment for its workforce.

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

| Safety Incident/Number                                                        | Category  | FY 2024-25 | FY 2023-24 |
|-------------------------------------------------------------------------------|-----------|------------|------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 2.39       | 2.43       |
|                                                                               | Workers   | 4.96       | 13.19      |
| Total recordable work-related injuries                                        | Employees | 4          | 5          |
|                                                                               | Workers   | 14         | 11         |
| Number of fatalities                                                          | Employees | 0          | 1          |
|                                                                               | 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 remains committed to ensuring a safe and healthy work environment across all operations. Robust internal systems are in place to monitor health and safety performance and ensure compliance with all applicable laws and standards.

Key measures undertaken include:

- Emergency Response Plan: Comprehensive protocols established for incidents like fires, explosions, and chemical leaks.
- Monthly Safety Meetings: Regular engagement with employees and workers to reinforce safety practices.
- OHS Awareness: Distribution of posters highlighting key do's and don'ts related to workplace safety.
- Quarterly Mock Drills: Conducted to test and improve emergency preparedness.
- First-Aid Facilities: Available at all plant locations for immediate response.
- Continuous Training: Ongoing health and safety training for all personnel.
- Periodic Health Check-Ups: Regular medical examinations for factory employees and workers.

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

|                    | FY 2024-25            |                                       |         | FY 2023-24            |                                       |         |
|--------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
|                    | 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 &amp; safety practices and working conditions.

Not applicable

### 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 in the event of death.

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 2024-25                               | FY 2023-24 | FY 2024-25                                                                                                                                        | FY 2023-24 |
| 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 considers extending employment beyond the retirement age on a case-to-case basis, primarily for employees in good health and with demonstrated potential.

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 | Jupiter Wagons Limited has initiated internal ESG assessments for its top suppliers and developed a structured framework to evaluate them on key environmental, social, and governance parameters, including occupational health and safety and working conditions. As the assessment process is currently in its initial phase, the percentage of value chain partners evaluated under this framework cannot be determined at this stage. |
| 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.

Not any



## 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 (JWL) recognises that effective stakeholder engagement is a cornerstone of responsible and sustainable business practices. In alignment with its Stakeholder Engagement Policy, the Company is committed to fostering meaningful, inclusive, and transparent interactions with its stakeholders to support informed decision-making and enhance organisational accountability.

The Company identifies its key stakeholder groups based on well-established criteria, including dependency, immediacy, responsibility, and influence. These parameters help prioritise stakeholder interactions that are most relevant to the Company's operations and long-term sustainability goals.

JWL undertakes regular, structured, and systematic engagement with its stakeholders to build trust, promote transparency, and facilitate robust risk management. The key stakeholder groups identified by the Company include:

- Employees and Workers
- Suppliers and Business Partners
- Local Communities
- Customers
- Investors and Shareholders
- Regulatory Authorities

Through ongoing engagement with these groups, Jupiter Wagons Limited aims to align its strategic priorities with stakeholder expectations, drive sustained value creation, and reinforce its commitment to ethical and sustainable business conduct.

#### 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                  | No                                                             | Email, phone, feedback form                                                                                                   | On need basis                                                                    | Services warranty                                                                               |
| Regulators                 | No                                                             | Email, meetings, conference calls, annual return report                                                                       | On need basis                                                                    | 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                                       |

### Leadership Indicators

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

Jupiter Wagons Limited (JWL) has instituted a structured and transparent process for engaging with stakeholders on economic, environmental, and social topics. The Company recognises that stakeholder consultation is integral to its sustainability agenda and long-term value creation.

Regular stakeholder consultations are conducted through a variety of mechanisms—including meetings, surveys, grievance redressal platforms, and community interactions—to capture feedback, identify concerns, and understand expectations. These engagements focus on key sustainability issues such as community development, environmental management, employee well-being, and responsible supply chain practices.

Feedback gathered from these engagements is consolidated and communicated to the Board through a formal internal reporting structure. This includes periodic sustainability updates, committee reports, or risk and compliance briefings.

The Board actively reviews the feedback and integrates relevant insights into its strategic and operational decision-making processes. This approach ensures that stakeholder interests are adequately represented at the highest level of governance, reinforcing JWL's commitment to inclusive, transparent, and accountable corporate conduct.

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, Jupiter Wagons Limited (JWL) integrates stakeholder consultations as a key element in identifying and managing environmental and social topics. These consultations, coupled with insights from the Company's materiality assessment, help pinpoint critical sustainability issues that are relevant to stakeholders.

The inputs received are systematically incorporated into the Company's strategic framework, informing the development of policies, setting specific sustainability goals, and defining measurable targets. These policies and targets are then implemented across relevant functions, supported by robust monitoring mechanisms to track progress and ensure alignment with the Company's long-term sustainability objectives.

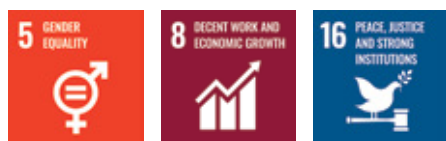
3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.

Jupiter Wagons Limited (JWL) recognizes the importance of addressing the needs of vulnerable and marginalized stakeholder groups through targeted engagement and actions. The Company's approach extends beyond philanthropy to focus on holistic community development and sustainability initiatives that are tailored to the specific needs of these groups.

Prior to the implementation of any CSR initiatives, JWL conducts a comprehensive needs assessment to identify the target beneficiary groups and understand their unique requirements. The Company collaborates with reputable NGO partners and institutions to ensure effective execution of its CSR programs, ensuring that the interventions are impactful and aligned with community needs.

In addition to community-based initiatives, JWL has taken concrete actions to address safety concerns related to vulnerable groups. For instance, in response to stakeholder feedback regarding electrical safety risks posed by overhead transmission lines near its plants, the Company has proactively relocated these lines underground to mitigate the risk of accidents and damage, thereby ensuring a safer environment for surrounding communities.



**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 2024-25  |                                          |             | FY 2023-24  |                                       |             |
|------------------------|-------------|------------------------------------------|-------------|-------------|---------------------------------------|-------------|
|                        | Total (A)   | No. of employees/<br>workers covered (B) | % (B/A)     | Total (C)   | No. employees/<br>workers covered (D) | % (D/C)     |
| <b>Employees</b>       |             |                                          |             |             |                                       |             |
| Permanent              | 676         | 676                                      | 100%        | 639         | 639                                   | 100%        |
| Other than Permanent   | 22          | 22                                       | 100%        | 21          | 21                                    | 100%        |
| <b>Total Employees</b> | <b>698</b>  | <b>698</b>                               | <b>100%</b> | <b>660</b>  | <b>660</b>                            | <b>100%</b> |
| <b>Workers</b>         |             |                                          |             |             |                                       |             |
| Permanent              | 340         | 340                                      | 100%        | 334         | 334                                   | 100%        |
| Other than Permanent   | 836         | 836                                      | 100%        | 944         | 944                                   | 100%        |
| <b>Total Workers</b>   | <b>1176</b> | <b>1176</b>                              | <b>100%</b> | <b>1278</b> | <b>1278</b>                           | <b>100%</b> |

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

| Category             | Total<br>(A) | FY 2024-25               |         |                           |         | Total<br>(D) | FY 2023-24               |         |                           |         |
|----------------------|--------------|--------------------------|---------|---------------------------|---------|--------------|--------------------------|---------|---------------------------|---------|
|                      |              | Equal to<br>Minimum Wage |         | More than<br>Minimum Wage |         |              | Equal to<br>Minimum Wage |         | More than<br>Minimum Wage |         |
|                      |              | No. (B)                  | % (B/A) | No. (C)                   | % (C/A) |              | No. (E)                  | % (E/D) | No. (F)                   | % (F/D) |
| Employees            |              |                          |         |                           |         |              |                          |         |                           |         |
| Permanent            | 676          | -                        | -       | 676                       | 100%    | 639          | -                        | -       | 639                       | 100%    |
| Male                 | 659          | -                        | -       | 659                       | 100%    | 624          | -                        | -       | 624                       | 100%    |
| Female               | 17           | -                        | -       | 17                        | 100%    | 15           | -                        | -       | 15                        | 100%    |
| Other than Permanent | 22           | -                        | -       | 22                        | 100%    | 21           | -                        | -       | 21                        | 100%    |
| Male                 | 22           | -                        | -       | 22                        | 100%    | 21           | -                        | -       | 21                        | 100%    |
| Female               | 0            | -                        | -       | 0                         | -       | 0            | -                        | -       | 0                         | -       |
| Workers              |              |                          |         |                           |         |              |                          |         |                           |         |
| Permanent            | 340          | -                        | -       | 340                       | 100%    | 334          | -                        | -       | 334                       | 100%    |
| Male                 | 335          | -                        | -       | 335                       | 100%    | 329          | -                        | -       | 329                       | 100%    |
| Female               | 5            | -                        | -       | 5                         | 100%    | 5            | -                        | -       | 5                         | 100%    |
| Other than Permanent | 836          | -                        | -       | 836                       | 100%    | 944          | -                        | -       | 944                       | 100%    |
| Male                 | 830          | -                        | -       | 830                       | 100%    | 944          | -                        | -       | 944                       | 100%    |
| Female               | 6            | -                        | -       | 6                         | 100%    | 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      | 2,90,000                                                          | 1      | 5,10,000                                                         |
| Key Managerial Personnel          | 2      | 52,91,713                                                         | 0      | 0                                                                |
| Employees other than BoD and KMP* | 731    | 2,80,083                                                          | 17     | 3,39,219                                                         |
| Workers*                          | 396    | 1,58,035                                                          | 4      | 1,39,675                                                         |

\* Employees and workers numbers include total employees and workers as on 31<sup>st</sup> March 2025 and employees and workers who have left the organisation.

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

|                                                 | FY 2024-25 | FY 2023-24 |
|-------------------------------------------------|------------|------------|
| Gross wages paid to females as % of total wages | 2.15%      | 1.35%      |

## 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 HR Manager is responsible for addressing human rights impacts or issues caused or contributed to by the business.

Additionally, the internal compliant committee (ICC) is responsible for addressing issues related to workplace harassment.

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

Jupiter Wagons Limited has institutional mechanisms in place to address human rights-related issues across its operations. The Company has adopted a dedicated Human Rights Policy that outlines a structured grievance redressal mechanism, enabling stakeholders to confidentially report any breaches. Human Resource personnel serve as the primary point of contact for raising concerns, with unresolved issues escalated to the respective Plant Heads or the BRSR Committee for timely redressal. Additionally, a secure and anonymous reporting mechanism is available to ensure that employees and stakeholders can voice concerns without fear of retaliation. Breaches of the policy are addressed with appropriate disciplinary action, in accordance with applicable laws and internal protocols.

In addition, an Internal Complaints Committee (ICC) has been constituted in line with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, to address grievances related to workplace harassment and ensure a safe, respectful, and inclusive work environment.

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

| Category                          | FY 2024-25            |                                       |         | FY 2023-24            |                                       |         |
|-----------------------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
|                                   | 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 2024-25 | FY 2023-24 |
|-------------------------------------------------------------------------------------------------------------------------------------|------------|------------|
| 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 enforces strong protections to prevent any adverse consequences to complainants involved in cases of harassment or discrimination. As detailed in the POSH Policy, strict confidentiality is maintained throughout the grievance process to safeguard the identity of the complainant and other parties involved. The Internal Complaints Committee is empowered to recommend interim relief during the inquiry, which may include leave of absence, temporary transfers, or reassignment of reporting responsibilities to protect the complainant. Furthermore, the Company strictly prohibits retaliation or victimization of complainants, witnesses, or any individual involved in the grievance process. This zero-tolerance approach is actively upheld by managerial staff and reinforced through regular training and awareness initiatives, thereby fostering a safe and supportive workplace environment.

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<br>(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 no significant concerns were identified during the assessments conducted across the Company's plants and offices

### Leadership Indicators

- Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.  
The Company has not encountered any concerns related to human rights grievances or complaints that necessitated changes in its business processes.
- 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.
- 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:

|                                  | % of value chain partners<br>(by value of business done with such partners) that were assessed                                                                                                                                                                                                                                                                                                               |
|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sexual Harassment                | Jupiter Wagons Limited has initiated internal ESG assessments for its top suppliers and developed a structured framework to evaluate them on key environmental, social, and governance parameters, including human rights parameters. As the assessment process is currently in its initial phase, the percentage of value chain partners evaluated under this framework cannot be determined at this stage. |
| 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 2024-25                                 | FY 2023-24                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-------------------------------------------|
| <b>From renewable sources</b>                                                                                                                              |                                            |                                           |
| Total electricity consumption (A)                                                                                                                          | 1,487.25 GJ                                | 0                                         |
| Total fuel consumption (B)                                                                                                                                 | 0                                          | 0                                         |
| Energy consumption through other sources (C)                                                                                                               | 0                                          | 0                                         |
| Total energy consumed from renewable sources. (A+B+C)                                                                                                      | 1,487.25 GJ                                | 0                                         |
| <b>From non-renewable sources</b>                                                                                                                          |                                            |                                           |
| Total electricity consumption (D)                                                                                                                          | 1,88,495.10 GJ                             | 1,86,044.89 GJ                            |
| Total fuel consumption (E)                                                                                                                                 | 98,031.94 GJ                               | 87,596.11 GJ                              |
| Energy consumption through other sources (F) (G)                                                                                                           | 0                                          | 0                                         |
| Total energy consumed from non-renewable sources (D+E+F)                                                                                                   | 2,86,527.04 GJ                             | 2,73,641GJ                                |
| <b>Total energy consumed (A+B+C+D+E+F)</b>                                                                                                                 | <b>2,88,014.29 GJ</b>                      | <b>2,73,641GJ</b>                         |
| Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)                                                                    | 0.74<br>(GJ/₹ Lakhs)                       | 0.75<br>(GJ/₹ Lakhs)                      |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*<br>(Total energy consumption/ Revenue from operations adjusted for PPP) | 15.37<br>(GJ/₹ Lakhs)                      | 15.35<br>(GJ/₹ Lakhs)                     |
| Energy intensity in terms of physical output                                                                                                               | 14.27<br>(GJ/ Number of products produced) | 4.59<br>(GJ/ Number of products produced) |

\* The intensity value per rupee turnover adjusted for PPP of FY 2023-24 restated due to change in calculation methodology as per SEBI BRSR circular (circulated on 20 December 2024). PPP rate considered for FY 2023-24 = 20.43 & FY 2024-25 = 20.66 (Source: IMF)

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 2024-25                               | FY 2023-24                               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|------------------------------------------|
| <b>Water withdrawal by source (in KL)</b>                                                                                                              |                                          |                                          |
| (i) Surface water                                                                                                                                      | 8,830 KL                                 | 0                                        |
| (ii) Groundwater                                                                                                                                       | 1,45,795 KL                              | 23,511 KL                                |
| (iii) Third party water                                                                                                                                | 3,400 KL                                 | 1,500 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)                                                                              | 1,58,025 KL                              | 25,011 KL                                |
| Total volume of water consumption (in kilolitres)                                                                                                      | 1,58,025 KL                              | 25,011 KL                                |
| Water intensity per rupee of turnover (Total Water consumed / Revenue from operations)                                                                 | 0.41<br>(KL/₹ Lakhs)                     | 0.07<br>(KL/₹ Lakhs)                     |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP)** | 8.43<br>(KL/₹ Lakhs)                     | 1.40<br>(KL/₹ Lakhs)                     |
| Water intensity in terms of physical output                                                                                                            | 7.83<br>(KL/Number of products produced) | 0.42<br>(KL/Number of products produced) |

\*The increase in reported water withdrawal for FY 2024-25 is due to the installation of water meters at four plant locations, which has enabled more accurate tracking and reporting of water withdrawal and consumption.

\*\* The intensity value per rupee turnover adjusted for PPP of FY 2023-24 restated due to change in calculation methodology as per SEBI BRSR circular (circulated on 20 December 2024). PPP rate considered for FY 2023-24 = 20.43 & FY 2024-25 = 20.66 (Source: IMF)

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 2024-25 | FY 2023-24 |
|-------------------------|-------------|------------|------------|
| Nox                     | µg/m3       | 15.03      | 29         |
| SOx                     | µg/m3       | 11.82      | 57         |
| Particulate Matter (PM) | µg/m3       | 45.73      | 36         |

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                                                                                                                                                                                          | Unit                                        | FY 2024-25                                               | FY 2023-24                                               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|
| Total Scope 1 emissions                                                                                                                                                                            | Metric tonnes of CO <sub>2</sub> equivalent | 9,577.83 tCO <sub>2</sub> e                              | 10,887 tCO <sub>2</sub> e                                |
| Total Scope 2 emissions                                                                                                                                                                            | Metric tonnes of CO <sub>2</sub> equivalent | 38,087.49 tCO <sub>2</sub> e                             | 36,855 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)                                                            |                                             | 0.12<br>(tCO <sub>2</sub> e/₹ Lakhs)                     | 0.13<br>(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)* |                                             | 2.54<br>(tCO <sub>2</sub> e/₹ Lakhs)                     | 2.68<br>(tCO <sub>2</sub> e/₹ Lakhs)                     |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output                                                                                                                           |                                             | 2.36<br>(tCO <sub>2</sub> e/Number of products produced) | 0.80<br>(tCO <sub>2</sub> e/Number of products produced) |

\* The intensity value per rupee turnover adjusted for PPP of FY 2023-24 restated due to change in calculation methodology as per SEBI BRSR circular (circulated on 20 December 2024). PPP rate considered for FY 2023-24 = 20.43 & FY 2024-25 = 20.66 (Source: IMF)

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 2024-25       | FY 2023-24       |
|------------------------------------------------------------------------------------|------------------|------------------|
| <b>Total Waste generated (in metric tonnes)</b>                                    |                  |                  |
| Plastic waste (A)                                                                  | 150.15           | 89.03            |
| E-waste (B)                                                                        | 0                | 0                |
| Bio-medical waste (C)                                                              | 0                | 0                |
| Construction and demolition waste (D)                                              | 0                | 161.16           |
| Battery waste (E)                                                                  | 0                | 0                |
| Radioactive waste (F)                                                              | 0                | 0                |
| Other Hazardous waste (paint drums and oil-soaked cotton, sludge and used oil) (G) | 7.49             | 2.54             |
| Other Non-hazardous waste generated (H)                                            | 14,080.15        | 11,209.73        |
| <b>Total (A+B + C + D + E + F + G + H)</b>                                         | <b>14,237.79</b> | <b>11,462.46</b> |

| Parameter                                                                                                                                            | FY 2024-25                                | FY 2023-24                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------|
| Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)                                                              | 0.04<br>(MT/₹ Lakhs)                      | 0.03<br>(MT/₹ Lakhs)                      |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)* | 0.76<br>(MT/₹ Lakhs)                      | 0.64<br>(MT/₹ Lakhs)                      |
| Waste intensity in terms of physical output                                                                                                          | 0.71<br>(MT/ Number of products produced) | 0.19<br>(MT/ Number of products produced) |

**For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)**

| Category of waste               |          |               |
|---------------------------------|----------|---------------|
| (i) Recycled                    | 0        | 0             |
| (ii) Re-used                    | 0        | 0             |
| (iii) Other recovery operations | 0        | 161.16        |
| <b>Total</b>                    | <b>0</b> | <b>161.16</b> |

**For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)**

| Category of waste                                                                               |                  |                  |
|-------------------------------------------------------------------------------------------------|------------------|------------------|
| (i) Incineration                                                                                | 0                | 0                |
| (ii) Landfilling                                                                                | 0                | 0                |
| (iii) Other disposal operations (Jupiter Wagons Limited disposed it through authorized vendors) | 14,237.79        | 11,301.30        |
| <b>Total</b>                                                                                    | <b>14,237.79</b> | <b>11,301.30</b> |

\*The intensity value per rupee turnover adjusted for PPP of FY 2023-24 restated due to change in calculation methodology as per SEBI BRSR circular (circulated on 20 December 2024). PPP rate considered for FY 2023-24 = 20.43 & FY 2024-25 = 20.66 (Source: IMF)

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.

Jupiter Wagons Limited (JWL) adopts a structured and responsible approach to waste management, guided by its Environment Policy, which emphasizes the principles of circular economy through reduction, reuse, and recycling of waste materials. The Company has implemented detailed Standard Operating Procedures (SOPs) to manage both hazardous and non-hazardous waste in compliance with applicable environmental regulations.

Waste is meticulously segregated at the source, and dedicated scrap yards have been established at each plant to store different categories of waste in a safe and labelled manner. Hazardous waste is managed through authorized vendors, while non-hazardous waste is disposed of via local recycling channels, minimizing the environmental footprint of operations.

In line with its commitment to resource efficiency, JWL continues to recycle approximately 70% of the sand used in its casting processes and repurposes metal scrap by melting it for use in manufacturing rail components. These practices help reduce dependency on virgin materials while promoting sustainable production.



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 |
|---------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------|
| JWL is in compliance with all applicable environmental laws, regulations and guidelines in India. |                                                                       |                                       |                                                                                                           |                                 |

#### 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 2024-25                      | FY 2023-24                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------|---------------------------------|
| 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 | 5,92,410.41 tCO <sub>2</sub> e  | 11,18,082 tCO <sub>2</sub> e    |
| Total Scope 3 emissions per rupee of turnover                                                                                                                         |                                             | 1.53 tCO <sub>2</sub> e/₹ Lakhs | 3.05 tCO <sub>2</sub> e/₹ Lakhs |

Note: In FY 2024-25, JWL has estimated its scope 3 in six categories (Category 1, 2, 3, 4, 6, 7) while in FY 2023-24 (JWL estimated its scope 3 in seven categories (Category 1, 2, 3, 4, 6, 10, 11)

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                        |

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

Yes, Jupiter Wagons Limited has incorporated a Business Continuity and Disaster Management Plan under its Risk Management Policy framework. The Plan outlines structured protocols to ensure minimal disruption and swift recovery of critical operations during unforeseen events such as natural disasters, industrial accidents, cyber threats, power outages, or pandemics. It defines preventive measures, response strategies, and recovery mechanisms to safeguard assets, ensure employee safety, and maintain service delivery. The Plan is periodically reviewed and tested to stay aligned with evolving risks, ensuring organizational resilience and uninterrupted business continuity across all key functions.

JWL's Risk Management policy is available on Company's website and can be accessed through: <https://jupiterwagons.com/wp-content/uploads/2024/05/JWL-Risk-Management-Policy.pdf>

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.

Jupiter Wagons Limited has initiated internal ESG assessments for its top suppliers and developed a structured framework to evaluate them on key environmental, social, and governance parameters. As the assessment process is currently in its initial phase, the percentage of value chain partners evaluated under this framework cannot be determined at this stage.

8. How many Green Credits have been generated or procured:

- By the listed entity: Not any
- By the top ten (in terms of value of purchases and sales, respectively) value chain partners: Not any

**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                              | National                                                            |
| 3      | Member of CII National                                | National                                                            |
| 4      | Member of Indo-German Chamber of Commerce National    | 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:

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

Not any

However, 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 |
|-----------------------------------|----------------------|----------------------|-------------------------------------------------------------|--------------------------------------------------|-------------------|
| 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 ₹) |
|----------------|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|---------------------------------------|
| Not Applicable |                                          |       |          |                                         |                          |                                       |

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

JWL is committed to fostering community development through a well-defined Corporate Social Responsibility (CSR) policy that guides its efforts in this domain. As part of this policy, the company regularly engages with local communities to understand their needs and priorities. These insights inform the design and implementation of CSR initiatives that address key grassroots issues.

To enhance the impact of these initiatives, JWL's CSR team works in close collaboration with partner NGOs and community stakeholders, ensuring proactive responses to emerging challenges. All CSR activities are overseen by the CSR Committee, which ensures that each initiative aligns with the company's broader CSR goals and strategy.

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

|                                              | FY 2024-25 | FY 2023-24 |
|----------------------------------------------|------------|------------|
| Directly sourced from MSMEs/ small producers | 2.95%      | 4%         |
| Sourced directly from within India           | 95.23%     | 75%        |

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

| Location     | FY 2024-25 | FY 2023-24 |
|--------------|------------|------------|
| Rural        | 4.45%      | 3.46%      |
| Semi-urban   | 22.13%     | 41.49%     |
| Urban        | 43.97%     | 44.85%     |
| Metropolitan | 29.45%     | 10.20%     |

\*FY 2023-24 data is restated due to have better clarity on categorization of rural, semi-urban, urban and metropolitan as per RBI guidelines.

### Leadership Indicators

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

Not Applicable

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

| S. No. | State | Aspirational District | Amount 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)

Nearly 70% of the Company's procurement activities are governed by the guidelines set by the Research Designs and Standards Organization (RDSO), which restricts opportunities for preferential sourcing from marginalized or vulnerable groups. Despite this limitation, the Company's BRSR policy emphasizes inclusive procurement. In line with this commitment, priority is given to suppliers from marginalized or vulnerable communities who are not subject to RDSO regulations and who meet 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?

None

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 |
|---------|------------------------------------------------------|--------------------------|---------------------------|------------------------------------|
| 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 | 1068                                       | 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.**

Jupiter Wagons Limited has instituted a robust consumer grievance redressal mechanism. Customers can submit complaints or feedback through multiple channels including:

- The “Query For” section on the Company’s website - <https://jupiterwagons.com/contact-us/>
- Designated customer service email addresses - [cs@jupiterwagons.com](mailto:cs@jupiterwagons.com)
- Contact phone numbers - 033 4011 1777

Additionally, the Company provides direct access to marketing and customer relationship teams to facilitate prompt and efficient resolution of customer inquiries or grievances. This structure ensures effective communication, transparent handling of complaints, and accountability across all levels of interaction with consumers.

**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 2024-25               |                                   |         | FY 2023-24               |                                   |         |
|--------------------------------|--------------------------|-----------------------------------|---------|--------------------------|-----------------------------------|---------|
|                                | 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 that encompasses cybersecurity measures to safeguard digital assets and data integrity. The policy is designed to ensure the secure, efficient, and compliant use of IT infrastructure in alignment with the Company's operational objectives and applicable legal requirements.

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 reported during FY 2024-25; therefore, no corrective actions were required.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches along-with impact: Nil
- Percentage of data breaches involving personally identifiable information of customers: Nil
- 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 about all products and services offered by Jupiter Wagons Limited is available on the Company's official website – [www.jupiterwagons.com](http://www.jupiterwagons.com)

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

The Company places emphasis on educating customers about the safe and responsible use of its products. Product manuals, which include safety and usage guidelines, are shared with all customers at the time of delivery. Additionally, regular in-person meetings and site visits are conducted to provide technical insights related to product performance and application.

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 fall under the category of essential services; therefore, this is not applicable to 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.

Yes, the Company ensures that all manufactured wagons and containers are marked and labeled in accordance with the guidelines prescribed by the Indian Railways, the Research Designs and Standards Organization (RDSO), and other relevant regulatory authorities.

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)

No, however, the Company internally monitors customer feedback and interactions to assess satisfaction levels and identify areas for improvement. Mechanisms such as client reviews, post-delivery follow-ups, and periodic meetings are in place to capture insights, which help strengthen product quality and service responsiveness.