

Annexure 3

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	L17229UP1994PLC017199
2. Name of the Listed Entity	J.K. Cement Limited (JKCL)
3. Year of incorporation	24-Nov-1994
4. Registered office address	Kamla Tower, Kanpur – 208001, Uttar Pradesh, India
5. Corporate address	Prism Tower, Ninaniya Estate, Gwal Pahari, Gurugram - 122102, Haryana
6. E-mail	bhumika.sood@jkcement.com
7. Telephone	0124-6919000
8. Website	https://www.jkcement.com/
9. Financial year for which reporting is being done	FY 2025-26
10. Name of the Stock Exchange(s) where shares are listed	1. Bombay Stock Exchange Limited (BSE) 2. National Stock Exchange of India Limited (NSE)
11. Paid-up Capital	INR 77.27 Cr
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Bhumika Sood Company Secretary Mobile No. 0124 6919000 bhumika.sood@jkcement.com
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures under this report are made on standalone basis for JK Cement Limited However, the environmental and social KPI data reported herein covers our 13 established operational manufacturing units and excludes two recently merged units in October 2025 (Ampavalli Integrated Unit and Choudwar Grinding Unit) and recently commissioned Buxar Grinding Unit in January 2026.
14. Name of assurance provider	TUV India Private Limited
15. Type of assurance obtained	Reasonable assurance on BRSR core Indicators while Limited Assurance on remaining GRI indicators

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	Cement and cement related products	100

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Grey Cement	3242	83%
2	White Cement & Wall Putty (including VAP)	3242, 3244, 23949	17%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	16*	50	66*

*Excluding Saifco Cement (P) Ltd.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States) - Grey Cement	25
National (No. of States) - White Cement	Pan India

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

Negligible

c. A brief on types of customers

JKCL caters to the demands and needs of various institutional/commercial customers, individual house builders, government bodies for infrastructure projects.

IV. Employees

20. Details as at the end of Financial Year (FY 2025-26):

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)	4952	4767	96	185	4
2.	Other than Permanent (E)	1640	1614	98	26	2
3.	Total Employees (D+E)	6592	6381	97	211	3
WORKERS						
4.	Permanent (F)	99	99	100	0	0
5.	Other than Permanent (G)	6191	6097	98	94	2
6.	Total workers (F+G)	6290	6196	99	94	1

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)	9	9	100	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D + E)	9	9	100	0	0
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	1	1	100	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F + G)	1	1	100	0	0

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	13	3	23%
Key Management Personnel	4	1	25%

22. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	20.5%	33.5%	21.2%	23.3%	28.0%	23.5%	21.5%	26.0%	21.63%
Permanent Workers	13.1%	NA	13.1%	20.7%	NA	20.7%	11%	NA	11%

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures	Holding/ Subsidiary/ Associate/ Joint Venture	% of shares held	Does the company participate in the Business Responsibility initiatives of the parent company? (Yes/No)
1	JK Maxx Paints Limited	Wholly Owned Subsidiary	100	No
2	JK Cement Foundation	Wholly Owned Subsidiary	100	No
3	J.K. Cement Fujairah FZC	Wholly Owned Subsidiary	100	No
4	J.K. Cement Saifco Cements Private Limited (formally known as Saifco Cement Private Limited)	Subsidiary	60	No
5	Saifco Estates Private Limited	Step-down Subsidiary	100	No
6	J.K. Cement Works (Fujairah) FZC	Step-down Subsidiary	90	No
7	J.K. White Cement (Africa) Ltd	Step-down Subsidiary	100	No
8	J.K. White Cement Fujairah LLC	Step-down Subsidiary	100	No
9	JK Drychem Industries LLC	Step Down Subsidiary	100	No
10	DCC Green Energy Private Ltd	Associate	49	No
11	Rekart Green Energy Private Ltd	Associate	49	No
12	FP Centaurus Private Limited	Associate	34.91	No
13	Clean Max Matahari Private Limited	Associate	26	No
14	Nay Energy Pvt. Ltd.	Associate	26	No
15	O2 Renewable Energy V Private Limited	Associate	28.96	No
16	O2 Renewable Energy XXXIV Private Limited	Associate	45.01	No
17	TRUERE 100 Energy Private Limited	Associate	26	No
18	Truere Guj SPV Private Limited	Associate	26	No
19	Truere Current Private Limited	Associate	26	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) Yes
- (i) Turnover (in ₹) (FY 25-26): 12945.34 Cr.
- (ii) Net worth (in ₹): 6960.68 Cr. (FY 25-26)

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	0	0	NA	0	0	NA
Shareholders	Yes	15	0	NA	4	0	NA
Employees and workers	Yes	0	0	NA	0	0	NA
Customers	Yes	1398	18	NA	1625	26	NA
Value Chain Partners	Yes	0	0	NA	0	0	NA
Other (please specify)	-	NA	NA	NA	NA	NA	NA

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

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format

S. No.	Material 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	Transition to Low-Carbon Processes	Risk & Opportunity	Cement production is highly carbon intensive. Transitioning to low carbon processes is critical for regulatory compliance, climate commitments, and reducing environmental impact.	Adoption of technologies/ practices like alternative fuels, energy efficiency, and carbon capture.	Positive: Long-term viability and efficiency. Negative: High cost of transition/compliance.
2	Climate Change Adaptation	Risk	Increasing intensity and frequency of extreme weather events due to climate change.	Effective stormwater drainage systems, Diversify raw material sourcing and maintain buffer stocks, Zero Effluent discharge, Installation of water saving equipment like water fogging systems, drip irrigation, etc.	Negative: Damage to assets, operational disruptions, supply chain disruption can lead to higher costs and reduced revenue.

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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	Emissions Management	Risk	Cement plants emit significant amounts of CO ₂ and other air pollutants including particulate matter, SO ₂ and NOx. Effective emissions management ensures compliance with environmental laws and reduces health risks for communities.	Monitoring, controlling, and reducing greenhouse gases (GHGs), dust, and other air pollutants from operations.	Negative: Potential regulatory liabilities and costs for emission control technology.
4	Biodiversity and Ecosystem Restoration	Risk and Opportunity	Quarrying and raw material extraction impact ecosystems. Restoration efforts maintain ecological balance and fulfil legal and social obligations.	Protecting/restoring natural habitats affected by mining and plant operations through afforestation. For dust suppression, we use treated water, instead of reliance on freshwater	Positive: The company is aligning with the Green Credit and Carbon Credit Program, earning credits for voluntary environmental actions like large-scale afforestation Negative: Heavy dust emissions from cement lines can physically coat and choke surrounding plant life, while high-volume water consumption for dust-suppression risks lowering local groundwater tables.
5	Circular Economy	Opportunity	Integrating circular practices reduces dependency on virgin raw materials, lowers production costs, and aligns with global sustainability goals by minimising waste and promoting resource efficiency.	NA	Positive: Lowers production costs by using industrial by-products like fly ash and slag.
6	Occupational Health and Safety	Risk	Cement plants involve heavy machinery and complex processes. Strong safety practices are essential to protect employees, ensure regulatory compliance, avoid operational disruptions, and maintain workforce morale and productivity.	Ensuring safe working conditions and promoting employee wellbeing through training and safety protocols.	Negative: Potential operational disruptions and regulatory liabilities. Positive: Maintains workforce morale and productivity.
7	Labour Management	Risk	Cement operations involve high-risk environments; strong labour management ensures workforce well-being, productivity, and regulatory compliance.	Managing worker relations including health and safety, fair pay, and grievance mechanisms	Negative: Risks to business operations and cash flows if labor relations or safety standards fail. Positive: Ensures long-term productivity.
8	Customer Centricity	Opportunity	Enhancing customer focus improves brand reputation, builds loyalty, and sustains market competitiveness in a highly commoditised industry.	NA	Positive: Improves brand reputation, builds loyalty, and secures market share

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Business Ethics and Corporate Governance	Risk	Ensures transparency and accountability, prevents corruption, strengthens stakeholder trust, and builds investor confidence in long-term governance resilience.	Adherence to ethical practices, transparency, and accountability in decision-making and operations.	Positive: Strengthens stakeholder trust. Negative: Non-compliance can significantly affect regulatory liabilities.
10	Digitalisation, AI and Cybersecurity	Risk & Opportunity	Digital transformation enhances efficiency and sustainability, while robust cybersecurity safeguards sensitive data, ensures business continuity, and maintains customer trust.	Leveraging technologies for efficiency while ensuring robust cybersecurity to safeguard sensitive data.	Positive: Enhances sustainability and efficiency. Negative: Cybersecurity threats can affect cash flows and reputation.
11	Economic Performance	Opportunity	Strong economic performance underpins long-term viability, supports investor confidence, and provides resources to fund sustainability and innovation initiatives	NA	Positive: Supports investor confidence and long-term financial value drivers.

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	https://www.jkcement.com/Company_policy								
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, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The policies are formulated in accordance with established principles and frameworks like- UNGC Guidelines, UN-SDGs, GRI Standards, CDP Climate & Water, GHG Protocol, SBTi, IFRS S2, TNFD, IIRC, BIS Standards, ILO Principles, WBCSD, IGBC GreenPro, and GreenCo. All our policies are aligned with internationally recognized standards such as ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, ISO 50001:2018 and ISO 27001:2022.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Absolute Gross GHG Scope-1 & 2 Target: 532 kg CO ₂ /t cementitious material by 2030 (SBTi) Green Power Mix: 75% by 2030 (UN Energy Compact) Water positivity: 5X (Times) by 2030 Diversity and inclusion: 5% women (Permanent Employees) by 2030 Training: 20 hours training per employee by 2030 For further details, refer Integrated Annual Report FY 2026								

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6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Absolute Gross GHG Scope-1 & 2: 575 kg CO ₂ /t cementitious material (SBTi) Green Power Mix Target 2030: 51.8% Water positivity: 4.9 (Times) Diversity and inclusion: 4% women (Permanent Employees) Training: 14.52 hours training per employee For further details, Refer Integrated Annual Report FY 2026
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Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) Refer Jt. Managing Director and CEO's message in the Integrated Annual Report (FY 2025-26)

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Name: Mr. Madhavkrishna Singhania Designation: Joint Managing Director and CEO Telephone Number: 0124 6919000
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9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. CSR & Sustainability Committee																					
	<table border="1"> <thead> <tr> <th>S. N.</th> <th>Name of the Director</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Mrs. Deepa Gopalan Wadhwa</td> <td>Independent, Non-Executive (Chairperson)</td> </tr> <tr> <td>2</td> <td>Mr. Mudit Aggarwal</td> <td>Independent, Non-Executive</td> </tr> <tr> <td>3</td> <td>Mr. Madhavkrishna Singhania</td> <td>Joint. Managing Director & CEO</td> </tr> <tr> <td>4</td> <td>Mr. Ajay Kumar Saraogi</td> <td>Deputy Managing Director & CFO</td> </tr> <tr> <td>5</td> <td>Ms. Praveen Mahajan</td> <td>Independent, Non-Executive</td> </tr> <tr> <td>6.</td> <td>Mr. Rakesh Sethi</td> <td>Independent, Non-Executive</td> </tr> </tbody> </table>	S. N.	Name of the Director	Status	1	Mrs. Deepa Gopalan Wadhwa	Independent, Non-Executive (Chairperson)	2	Mr. Mudit Aggarwal	Independent, Non-Executive	3	Mr. Madhavkrishna Singhania	Joint. Managing Director & CEO	4	Mr. Ajay Kumar Saraogi	Deputy Managing Director & CFO	5	Ms. Praveen Mahajan	Independent, Non-Executive	6.	Mr. Rakesh Sethi	Independent, Non-Executive
S. N.	Name of the Director	Status																				
1	Mrs. Deepa Gopalan Wadhwa	Independent, Non-Executive (Chairperson)																				
2	Mr. Mudit Aggarwal	Independent, Non-Executive																				
3	Mr. Madhavkrishna Singhania	Joint. Managing Director & CEO																				
4	Mr. Ajay Kumar Saraogi	Deputy Managing Director & CFO																				
5	Ms. Praveen Mahajan	Independent, Non-Executive																				
6.	Mr. Rakesh Sethi	Independent, Non-Executive																				

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Performance against above policies and follow up action																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances																		

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	<table border="1"> <thead> <tr> <th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th> </tr> </thead> <tbody> <tr> <td colspan="9">Yes, we carry out independent assessments for ensuring strict compliance to various company policies and practices, through proper external & Internal audits. Name of Agency- LRQA</td> </tr> </tbody> </table>	P1	P2	P3	P4	P5	P6	P7	P8	P9	Yes, we carry out independent assessments for ensuring strict compliance to various company policies and practices, through proper external & Internal audits. Name of Agency- LRQA								
P1	P2	P3	P4	P5	P6	P7	P8	P9											
Yes, we carry out independent assessments for ensuring strict compliance to various company policies and practices, through proper external & Internal audits. Name of Agency- LRQA																			

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/ human and technical resources available for the task (Yes/No)						NA			
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	4	During the year, the various updates on business, regulatory compliances, ESG, climate change, PoSH, SDGs, data security and privacy, BRSR Principles etc were discussed for business alignment	100
Key Managerial Personnel	4	Code of Conduct, PoSH, regulatory compliances, ESG, climate change, SDGs, data security and privacy	100
Employees other than BoD and KMPs	522	Basic First Aid, Code of Conduct, PoSH, Safety Training, Basic Road Traffic Rules, Electrical Safety, Uses of machines, Hazards Awareness, PF, ESIC, ESG, Climate Change.	100
Workers	6386	Awareness related to Waste management, Water management, Energy Conservation, Code of Conduct, Safety induction, job specific safety at workplace	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):**

NGRBC Principle	Name of the regulatory/ enforcement	Monetary		Brief of the Case	Has an appeal been preferred? (Yes/No)
		Amount (In INR)			
Penalty/Punishment Fine					
Settlement		NIL			
Compounding Fee					

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NGRBC Principle	Non-Monetary		
	Name of the regulatory/ enforcement	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment Punishment	NIL		

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
NA	NA

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

JK Cement is committed to conducting its business ethically and with the utmost integrity. Anti-corruption or anti-bribery policy is covered under Company's Employee Code of Conduct and applies to all Directors, Key Managerial Personnel, Officers, Employees, and Third Parties working with JK Cement. It extends to all units and offices of JK Cement, its subsidiaries, and any other entities operating under its umbrella. The policy can be accessed at:

Employee Code of Conduct: <https://www.jkcement.com/wp-content/uploads/2026/01/Code-of-Conduct-Policy-13-1-2026.pdf>

Code of Ethics and Business Conduct: <https://www.jkcement.com/wp-content/uploads/2023/10/Code-of-Ethics-and-Business-Conduct-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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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.

NA

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	55	64

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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealers / distributors as % of total sales (₹)	72.9%	71%
	b. Number of dealers / distributors to whom sales are made	14240	11576
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	3.1%	5%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	9%	8%
	b. Sales (Sales related parties / Total Sales)	0.01%	0.01%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	1.52%	0.86%
	d. Investments (Investments in related parties / Total Investments made)	15%	7%

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	% Age of value chain partners covered (by value of business done with such partners) under the awareness programmes
4	ESG, Ethics, Human Rights, Governance, Climate Change, health & safety	5.4%

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.

In accordance with Regulation 17(5)(a) of the SEBI Listing Regulations, the Company has established a comprehensive Code of Conduct for the Board, Senior Management, and employees of the Company and its subsidiaries. This Code serves as a foundational guide for ethical leadership, with a specific focus on identifying and avoiding conflicts of interest. To ensure transparency, all Related Party Transactions are scrutinized and approved by the Audit Committee, which is led by Independent Directors. Detailed disclosures on these governance frameworks can be found in the Corporate Governance section of the Annual Integrated Report 2026.

Web link for Code of Conduct for Directors and Senior Management- <https://www.jkcement.com/wp-content/uploads/2023/10/Code-of-Ethics-and-Business-Conduct-Policy.pdf>

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

Essential Indicators

- 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.**

	Current Financial Year (FY 2025-26)	Previous Financial Year (FY 2024-25)	Details of improvements in Environmental and social impacts
R&D	28.6%	0.1%	JK Cement is focusing on low-carbon product development, alternative material integration, and digital technologies. In FY 26, the company has pioneered development and commercialization of LC3 (Limestone Calcined Clay Cement) to reduce product emissions.
Capex	22.9%	0%	JK Cement has allocated toward structural decarbonization and infrastructure efficiency upgrades across plants. In FY 26, the company has scaled WHRS Upgradation and Kiln Burner Replacements. We have Installed Pre-processing shredder units, storage sheds and odour controlling system for hygienic condition in AFR Storage facility. We have installed multiple VFDs, high-efficiency screw compressors, and HT capacitor banks. For Environment protection we have, installed and upgraded Sewage Treatment Plants (STP), water fogging, and water sprinkler systems to suppress fugitive dust emissions.

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

JK Cement maintains a robust framework for sustainable sourcing, integrating ESG principles at every stage of the procurement lifecycle. Governed by a comprehensive ESG Policy for Value Chain, our approach ensures that sustainability is not just an initiative, but a prerequisite for partnership. Our Supplier Code of Conduct mandates strict adherence to environmental stewardship, ethical labor standards, and human rights. To ensure accountability, we have implemented an integrated vetting system where compliance with these sustainability benchmarks is a mandatory condition for onboarding and ongoing engagement.

Web link of Supplier Code of Conduct:

<https://www.jkcement.com/frontTheme/pdf/Supply-Chain-Sustainability-and-Suppliers-Code-of-Conduct-of-JK-Cement.pdf>

Weblink of ESG policy for Value Chain:

<https://www.jkcement.com/wp-content/uploads/2025/01/ESG-policy-for-Value-Chain.pdf>

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

JKCL institutionalizes sustainable sourcing by integrating rigorous ESG criteria into the initial onboarding phase for all new suppliers. This commitment is operationalized through a systematic evaluation and approval process, ensuring that every partner aligns with our standards for environmental responsibility and ethical business conduct from the outset.

- 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.**

(a) Plastics (including packaging):

- Extended Producer Responsibility (EPR):** JKCL, like any other producers or brand owners utilizing plastic packaging, are obligated under the Extended Producer Responsibility (EPR) framework within the Plastic Waste Management (PWM) Rules, 2016, and its subsequent amendments. We have executed a long-term MOU with MSW authorities for long-term supply of Plastic waste for incineration in our Kilns.
- Plastic Negative Status:** As of FY2025-26, we have achieved a status of being more than 9 times plastic negative by co-processing significantly more plastic waste than we introduce through our product packaging.
- Minimizing Plastic Use:** We continuously explore opportunities to reduce the amount of plastic used in our packaging and transition to more sustainable alternatives where feasible.

- **Awareness:** We strive to educate our employees, colony members and end-users about the importance of proper segregation and channelling of plastic waste to authorised recyclers.

(b) E-waste:

JKCL doesn't produce any e-waste in its products. However, waste generated within the plant operations is sent to authorised third party recyclers.

- **Responsible Disposal:** As a responsible company, we ensure that any e-waste generated within our facilities (IT equipment, electronic devices, etc.) is handled and disposed of through authorised e-waste recyclers. These recyclers follow environmentally sound practices for dismantling, material recovery, and safe disposal of hazardous components.
- **Employee Awareness:** We conduct awareness programs for our employees on the proper handling and disposal of e-waste.

(c) Hazardous waste:

JKCL doesn't produce any hazardous waste in its products. However, waste generated within the plant operations is sent to authorised third party recyclers.

- **Regulatory Compliance:** Hazardous waste generated from maintenance activities such as used oil, contaminated oil, cotton waste etc. is managed strictly in accordance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules.
- **Authorized Disposal:** All hazardous streams are handled through authorized Treatment, Storage, and Disposal Facilities (TSDFs) to ensure zero environmental leakage.
- **Waste Minimization:** We continuously strive to minimize the generation of hazardous waste through process optimization and the adoption of cleaner technologies.

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.

Yes, Extended Producer Responsibility (EPR) is applicable to JK Cement under the Plastic Waste Management Rules. The Company's waste collection and management strategy is fully aligned with the EPR action plan submitted to the Central Pollution Control Board (CPCB) and respective State Pollution Control Boards.

We have signed agreements with several Municipal Corporations to collect, sort and pre-process Refuse-derived Fuel (RDF) and Municipal Solid Waste (MSW) before they are repurposed in our cement kilns.

JKCL meets its targets through a robust network of authorized recyclers and waste management partners, ensuring the systematic collection and processing of post-consumer plastic packaging. Furthermore, the Company leverages its operational strengths by utilizing non-recyclable plastic waste as Alternative Fuel and Raw Material (AFR) in its cement kilns, ensuring environmentally sound disposal. All fulfilment data is meticulously tracked and reported through the CPCB's centralized EPR portal, ensuring 100% compliance with regulatory mandates and zero deviation from the submitted plans.

Leadership Indicators

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
3242	PPC, OPC, PSC	83%	Grey Cement Business	Yes	https://www.jkcement.com/wp-content/uploads/2025/06/JK-Cement-AR-2024-2025.pdf

JKCL has conducted Life Cycle Assessment (LCA) study using ISO 14040/44 standards for various products at our Nimbahera, Mangrol and Muddapur plants. For further details, refer to Environmental stewardship in the Annual Integrated Report 2026.

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.

Based on our Life Cycle Assessments (LCA) and integrated risk management framework, JK Cement has identified and proactively addressed several environmental and social concerns. The primary environmental risk is the carbon intensity related to cement production. To mitigate this, we have committed to reduce to 532 Kg CO₂/t cementitious material by 2030, from baseline 2020 (SBTi-validated), focusing on reducing our clinker factor through blended cements and increasing our Thermal Substitution Rate (TSR) by using Alternative Fuels and Raw Materials (AFR). Additionally, we manage air quality risks through high-efficiency emission control systems and real-time monitoring to minimize dust and gaseous pollutants. In our mining operations, we address land degradation and biodiversity loss through progressive mine closure plans and the development of dedicated biodiversity parks. From a social perspective, occupational health and safety risks are mitigated through our "Zero Harm" program, which emphasizes rigorous training, automation, and mandatory safety protocols for all personnel. Finally, we address water scarcity in our operating regions by maintaining a water-positive status through extensive rainwater harvesting and Zero Effluent Discharge systems.

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 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Slag	0.7%	0.8%
Fly ash	19%	19.7%

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 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	In FY 2025-26, JKCL co-processed ~ more than 9 times the amount of plastic waste introduced into the environment through plastic packaging. We have successfully co-processed 298 kilo tonnes of plastic waste as Alternative Fuel and Raw material (AFR).			In FY 2024-25, JKCL co-processed ~6 times the amount of plastic waste introduced into the environment by us through plastic packaging bags of our cement. We have successfully co-processed 165 kilo tonnes of plastic waste as Alternative Fuel and Raw material (AFR).		
E-waste	JKCL doesn't produce any e-waste or hazardous waste in its products. However,					
Hazardous waste	waste generated within the plant operations is sent to authorized third party					
Other waste	recyclers as per the applicable rules.					

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
Not Applicable for the products, as we produce cement which is used as concrete in the construction projects and is not subject to reclamation	
For Packaging Material: In FY 2025-26, JKCL co-processed ~more than 9 times the amount of plastic waste introduced into the environment through plastic packaging. We have successfully co-processed 298 kilo tonnes of plastic waste as Alternative Fuel.	

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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	4767	4767	100	4767	100	NA	NA	4767	100	0	0
Female	185	185	100	185	100	185	100	NA	NA	0	0
Total	4952	4952	100	4952	100	185	4	4767	96	0	0
Other than Permanent employees											
Male	1614	1614	100	1614	100	NA	NA	0	0	0	0
Female	26	26	100	26	100	26	100	NA	NA	0	0
Total	1640	1640	100	1640	100	26	2	0	0	0	0

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	99	99	100	99	100	NA	NA	0	0	0	0
Female	0	0	0	0	0	NA	NA	NA	NA	0	0
Total	99	99	100	99	100	NA	NA	0	0	0	0
Other than Permanent workers											
Male	6097	6097	100	6097	100	NA	NA	0	0	0	0
Female	94	94	100	94	100	94	100	NA	NA	0	0
Total	6191	6191	100	6191	100	94	2	0	0	0	0

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	0.24	0.24

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

Benefits	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Y	100	100	Y
Gratuity	100	100	Y	100	100	Y
ESI	100	100	Y	100	100	Y
Others – please specify	NA	NA	NA	NA	NA	NA

3. Accessibility of workplaces

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

Yes, the premises and offices of JK Cement are accessible to differently abled employees and workers, in accordance with the requirements of the Rights of Persons with Disabilities Act, 2016.

JK Cement is committed to build an inclusive and barrier-free work environment. To ensure equal opportunity, we have implemented structural modifications including ramps with handrails, designated parking spaces, and elevators equipped with Braille/vocal floor announcements to ensure easy mobility for persons with locomotor and visual impairments. Beyond physical infrastructure, we conduct regular awareness and sensitization workshops for our workforce to promote a culture of empathy, inclusion, and respect, ensuring that our Differently Abled employees are fully integrated into the professional ecosystem.

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.

JK Cement is committed to being an equal opportunity employer and ensuring an inclusive workplace for all, which aligns with the spirit and principles of the Rights of Persons with Disabilities Act, 2016. This is covered under the "Anti-discrimination commitment" in our Code of Conduct.

Web Link: <https://www.jkcement.com/wp-content/uploads/2026/01/Code-of-Conduct-Policy-13-1-2026.pdf>

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100	100	NA	NA
Female	100	100	NA	NA
Total	100	100	NA	NA

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	Yes

Yes, JK Cement maintains a comprehensive grievance redressal mechanism tailored to the specific needs of its diverse workforce. There is a formal channel for reporting unethical behaviour, fraud, or violations of the Employee Code of Conduct. This framework features a clear escalation matrix with defined timelines and intervention levels for both HR-related and managerial/organizational issues. Employees are encouraged to raise grievances concerning policies, working conditions, payroll, health and safety, performance appraisals, interpersonal conflicts, and other matters detailed in the process documentation. If resolution extends beyond the defined timeframe, the employee will receive written or verbal communication. Dissatisfied employees can escalate their grievance within the matrix. Confidentiality, non-retaliation, and employee protection are integral to this process, which also allows bypassing hierarchical levels when the grievance involves a reporting manager. We have Samwaad Programme which involves direct dialogue with senior leadership.

Further details can be found in the Employee section of the Integrated Annual Report 2026.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	4952	0	0	4772	0	0
Male	4767	0	0	4552	0	0
Female	185	0	0	200	0	0
Total Permanent Workers	99	99	100	82	82	100
Male	99	99	100	82	82	100
Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	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	6381	6381	100	3632	57	6156	6156	100	4333	70
Female	211	211	100	171	81	233	233	100	205	88
Total	6592	6592	100	3803	58	6389	6389	100	4538	71
Workers										
Male	6196	6196	100	5271	85	5357	5357	100	3358	62
Female	94	94	100	12	13	46	46	100	2	4
Total	6290	6290	100	5283	84	5403	5403	100	3360	62

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	6381	6381	100	6156	6156	100
Female	211	211	100	233	233	100
Total	6592	6592	100	6389	6389	100
Workers						
Male	6196	6196	100	5357	5357	100
Female	94	94	100	46	46	100
Total	6290	6290	100	5403	5403	100

10. Health and safety management system:

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

Yes, JK Cement has implemented a robust and comprehensive Occupational Health and Safety (OHS) Management System. As of FY 26, the system is fully integrated into the company’s manufacturing and administrative operations, governed by a “Safety-First” culture. The entity’s management system is certified under the internationally recognized ISO 45001:2018 standard for Occupational Health and Safety Management Systems, which ensures a proactive approach to hazard identification, risk assessment, and incident prevention. The coverage of this system is extensive and applies to the company’s operational sites in India. Not only employee, any individual entering the operational perimeter is covered under the site’s safety protocols, including mandatory Personal Protective Equipment (PPE) and emergency response guidelines.

There is a dedicated Occupational Health and Safety Policy in place, which is also available on the company’s website.

Weblink: <https://www.jkcement.com/wp-content/uploads/2025/01/OHS-policy.pdf>

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

JKCL employs a robust Hazard Identification and Risk Assessment (HIRA) system. Standard operating procedures are in place to ensure health and safety across all manufacturing sites and offices. Each of our unit has dedicated Safety Committees, which have equal participation of employees and workers.

The company organises sessions focusing on workers consultation and participation in which workers can express their views and suggestions. Management considers the feedback before making decisions. To minimize risks, comprehensive health and safety training programs are conducted for all workers, educating them on best practices. Furthermore, all of JKCL’s sites are certified to ISO 45001:2018.

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

JK Cement employs a systematic and multi-layered approach to hazard identification and risk assessment, ensuring that every task, whether part of a daily routine or a unique, one-time operation is evaluated for safety. As of FY 26, these processes are deeply integrated into their ISO 45001:2018 certified management system. We have implemented 10 cardinal Rules for Working at all our sites. We have an Online Platform called “Suraksha Portal”. Through these applications, employees and contractors can instantly report a “near-miss” or a “hazard”. The company regularly conducts internal and external audits, including visual tracking and management walkthroughs, which serve as a secondary layer to identify hazards that may have evolved over time.

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

Yes, all employees and workers at JKCL have access to non-occupational medical and healthcare services.

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

Safety Incident/Number	Category*	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.13	0.09
Total recordable work-related injuries	Employees	0	0
	Workers	3	2
Number of fatalities	Employees	0	0
	Workers	1	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce and excluding third party

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

JK Cement has implemented Behaviour-Based Safety (BBS) programs for all employees and workers. This initiative focuses on coaching all employees and workers to recognize and correct “at-risk behaviours” before they lead to incidents. We have Extensive safety training modules, covering work-at-height, confined spaces, electrical isolation, and others which are mandatory for all employees and contractors. The dedicated Health and Safety teams ensures proper implementation of the safety and occupational health measures at workplace. We maintain rigorous safety standards enforced through frequent Internal and External Safety Audits. All integrated plants are equipped with 24/7 medical centres and ambulances to manage workplace emergencies and conduct routine health monitoring for noise and dust-related risks. JK Cement is also certified as “Great Place to Work” seven times in a row.

For more information, Refer to Employees of Integrated Annual Report 2026

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	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	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

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	100

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

JK Cement has proactively implemented several safety initiatives and corrective engineering controls to address critical hazards reported across the manufacturing sector. One of our Plants has launched the SNEHA Programme to transition from reactive rule enforcement to positive coaching, assigning direct employee-to-worker safety oversight and utilizing Behavior-Based Safety (BBS) checklists. This is paired with the “Roko-Toko-Sudhar-Karo” Campaign to instantly intercept and correct prohibited field behaviours. To maximize daily awareness across the units, we have distributed a Pocket Safety Guide in regional language for Tool Box Talks, issued “Cardinal Rules pocket cards” as a binding condition of employment, and installed physical, interactive PPE Selection Guide boards on-site to visually guide workers to the exact protective gear required for specific tasks. Finally, leadership established open communication through Chai Pe Charcha, Samwaad and other sessions with the Unit Heads, Senior Leadership combining safety video screenings with direct employee dialogue.

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).

Employee- Yes Worker- Yes

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

JK Cement ensures the timely deduction and deposit of statutory dues by its value chain partners through a robust governance framework centered around its ESG Policy for Value Chain and Supplier Code of Conduct. The company mandates that all contractors and vendors comply with applicable labor laws, including the Employees’ Provident Fund (EPF), Employee State Insurance (ESI), and GST regulations. To enforce this, JK Cement employs a strict “No Compliance, No Payment” protocol, where the release of monthly service payments to contractors is contingent upon the submission of proof of statutory deposits, such as contribution receipts. Furthermore, the entity conducts periodic Third-Party Compliance Audits and internal reviews to verify that value chain partners

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are adhering to the minimum wage acts and other social security requirements. This proactive oversight ensures that the legal rights of contractual workers are protected and that the entity mitigates any vicarious liability arising from non-compliance within its supply chain.

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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	0	0	0

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

Yes, we provide administrative support to the employee on retirement as per company policy. The company also extend its "Group Medical Insurance Policy" to the retired employee (including family) till 5 years. We have dedicated "Employee Exit Management Policy" to ensure a smooth exit process for employees, enabling timely computation and disbursement of employee dues.

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	100
Working Conditions	100

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.

JK Cement is deeply committed to promoting health and safety throughout its value chain, recognizing that the well-being of workers at our partners' facilities is integral to our overall sustainability ethos. To address potential risks and concerns related to health and safety practices and working conditions, we employ a multi-faceted approach. This begins with thorough risk assessments and due diligence processes to identify significant areas needing attention within our value chain. We then engage proactively with our partners, clearly communicating our expectations and emphasizing the importance of adhering to robust health and safety standards that align with our own stringent policies and relevant regulatory frameworks.

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.

We highly prioritize our interactions with stakeholders, engaging with them regularly to comprehend their expectations and concerns. JK Cement has a structured Materiality Assessment process to identify key stakeholder groups and take their input in identifying material issues. We identified both internal and external stakeholders based on their capacity to impact or influence the organization.

- External stakeholders- Shareholders, Dealers, Customers, Government, Regulatory & Statutory bodies, Media, Local communities
- Internal stakeholders- Employees and workers

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 Communications (Email, SMS, Newspaper, Pamphlets, Advertisements, Community meeting, Notice board, Website), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and Scope of engagement including key topic and concerns raised during such engagement
Employees and workers	No	<ul style="list-style-type: none"> • Emails, Newsletters, Townhall meetings, Conclaves • Training programmes, Events, Seminars, Workshops • Awards – Plant and corporate Level reward ceremonies. • Surveys, Employee centric applications 	Periodically	<ul style="list-style-type: none"> • Career growth and progression • Performance management • Employee motivation • Team Building • Discussion and issue resolution • Prevention from accidents and health hazards • Company Updates
Shareholders	No	<ul style="list-style-type: none"> • Investor Presentation and Investor calls on quarterly basis • Annual General Meeting • Integrated Annual Report • Shareholder meetings • Grievance redressal mechanism 	Periodically	<ul style="list-style-type: none"> • Timely dividend payments • Transparency in reporting • Company's financial health, growth, and performance • Share strategic insights, new projects, changes in ESG performance etc.
Dealers	No	<ul style="list-style-type: none"> • Emails • Dealer meetings • Dealer surveys 	Periodically	<ul style="list-style-type: none"> • Product benefits and features • Product quality and feedback • Building relationships and trust • New product development • Feedback related to market to streamline operations, services and build better products
Customers	No	<ul style="list-style-type: none"> • Emails, • Newspaper • SMS • Pamphlets • Websites • Advertisements. • Customer care service to address queries, get feedback, etc. • Social media 	Periodically	<ul style="list-style-type: none"> • Product benefits and features • Product quality and feedback • Building relationships and trust • New product development
Regulatory & Statutory Bodies	No	<ul style="list-style-type: none"> • Emails • Dedicated Online Portals • Periodic compliance reports • Statutory audits 	Periodically	<ul style="list-style-type: none"> • Business ethics and compliance • Disclosure on ESG • Disclosures on compliance as required by government
Media	No	<ul style="list-style-type: none"> • Newspaper • Management interviews • Social Media 	Periodically	<ul style="list-style-type: none"> • Transparency • Disclosure on compliance • Communicate progress made in the financial year, enhance brand perception, etc.
Local Communities	Yes	<ul style="list-style-type: none"> • Newspapers • Field Surveys • Community meeting • Company Website • Social Media 	Periodically	<ul style="list-style-type: none"> • Building relationships • Improving living standards • Direction and deployment of resources • Awareness on social issues

Leadership Indicators

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

The Board maintains direct engagement with key stakeholders on strategic ESG matters through the Annual General Meeting (AGM), where senior leadership consults with shareholders on financial performance and long-term sustainability goals. This is supplemented by regular investor calls focusing on ESG performance, alongside structured stakeholder engagement exercises, such as periodic surveys and interviews. To ensure specialized oversight, the Board delegates specific consultation responsibilities to its committees. The CSR & Sustainability Committee engages with local communities and NGOs to monitor social impact and ESG policies. The Stakeholders' Relationship Committee addresses investor feedback and oversees grievance redressal mechanisms; and the Risk Management Committee consults with experts to evaluate ESG-related risks, including climate change. Ultimately, JKCL's structured framework ensures that diverse stakeholder feedback is systematically compiled and presented to the Board, directly informing and shaping the company's long-term corporate strategy.

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, stakeholder consultation is integral to JKCL's process for identifying and managing environmental and social topics. JKCL conducted comprehensive stakeholder consultations as a foundational step in its materiality assessment. Based on the prioritized material topics, JKCL formulates specific strategies, sets measurable objectives, and establishes targets. Stakeholders are regularly informed about the development and implementation of various policies and initiatives. In essence, stakeholder consultation is not a one-time exercise but an ongoing process that provides JKCL with critical insights, ensuring that its environmental and social policies and activities are relevant, responsive, and aligned with the expectations of its key stakeholders.

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

Acknowledging the socio-economic challenges faced by communities near its operations, JK Cement demonstrates a strong commitment to engaging with and addressing the concerns of vulnerable and marginalized stakeholder groups through targeted community outreach programs. In direct response to specific concerns voiced by these vulnerable groups during ongoing engagement activities, JK Cement has implemented tangible solutions on the ground. This includes the construction of much-needed sanitation facilities to improve hygiene and public health, the provision of clean drinking water to address water scarcity and related health issues, and the enhancement of local infrastructure, such as roads and community centers, to improve overall quality of life and accessibility for these communities. Regular meetings and dialogues with community representatives are integral to this process, ensuring continuous engagement and shaping impactful social responsibility initiatives that are directly responsive to the needs and concerns of vulnerable and marginalized groups.

For more details refer to the "Stakeholder Engagement" and "Local Communities" in Integrated Annual Report FY 2026.

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	Current FY (2025-26)			Previous FY (2024-25)		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. employees/workers covered (D)	% (D/C)
Employees						
Permanent	4952	4952	100	4772	4772	100
Other than permanent	1640	1640	100	1617	1617	100
Total Employees	6592	6592	100	6389	6389	100
Workers						
Permanent	99	99	100	82	82	100
Other than permanent	6191	6191	100	5321	5321	100
Total Workers	6290	6290	100	5403	5403	100

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

Category	Current FY (2025-26)					Previous FY (2024-25)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E/D)	No. (F)	% (F / D)
Employees										
Permanent	4952	0	0	4952	100	4772	0	0	4772	100
Male	4767	0	0	4767	100	4572	0	0	4572	100
Female	185	0	0	185	100	200	0	0	200	100
Other than Permanent	1640	0	0	1640	100	1617	0	0	1617	100
Male	1614	0	0	1614	100	1584	0	0	1584	100
Female	26	0	0	26	100	33	0	0	33	100
Workers										
Permanent	99	0	0	99	100	82	0	0	82	100
Male	99	0	0	99	100	82	0	0	82	100
Female	0	0	0	0	100	0	0	0	0	100
Other than Permanent	6191	0	0	6191	100	5321	0	0	5321	100
Male	6097	0	0	6097	100	5275	0	0	5275	100
Female	94	0	0	94	100	46	0	0	46	100

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

Particulars	Male		Female	
	Number	Median remuneration/ salary / wages of respective category (in INR)	Number	Median remuneration/ salary/ wages of respective category (in INR)
Board of Directors (BoD)	10*	Refer to Corporate Governance Section of Integrated Annual Report 2026	3	Refer to Corporate Governance Section of Integrated Annual Report 2025
Key Managerial Personnel	3		1	
Employees other than BoD and KMP	6378	9.25	210	7.85
Workers	6196	2.75	94	2.75

*Including Key Managerial Personnel

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	3.44%	3.70%

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. JK Cement has established clear accountability for addressing human rights impacts and issues. The Chief Human Resource Officer (CHRO) is designated as responsible for overseeing the Human Rights Policy, including any alterations, implications, or amendments. Furthermore, our Grievance Redressal Policy provides a defined mechanism for receiving and addressing grievances related to human rights concerns raised by employees and stakeholders.

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

JK Cement has a clearly defined Grievance Redressal Policy specifically designed to address and resolve grievances related to harassment or human rights violations. This policy establishes a structured and confidential mechanism for employees to raise such concerns, ensuring they are effectively addressed in a timely manner. An internal committee is constituted with the responsibility of thoroughly investigating these grievances and facilitating resolution within a stipulated timeframe, ensuring fairness and due process.

The resolution process is designed to be time-bound and transparent, involving a thorough investigation by the Compliance and HR teams. Once a grievance is verified, the entity takes swift disciplinary action, which may include termination of employment or legal proceedings, depending on the severity of the violation. By integrating these feedback loops into their corporate governance structure, JK Cement ensures that human rights protection is not just a policy but a functional aspect of their organizational culture.

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	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	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/ Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
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.

JK Cement implements a multi-layered framework to protect complainants in discrimination and harassment cases, ensuring they can voice concerns without fear of adverse professional or personal consequences. Under the company's Whistle-blower Policy and Prevention of Sexual Harassment (POSH) Policy, the identity of the complainant and witnesses is kept strictly confidential. The entity explicitly forbids any form of victimization, such as unfair transfers, demotions, suspension of service, or obstruction of career growth.

In sexual harassment cases, the Internal Complaints Committee (ICC) is empowered to recommend interim relief, such as transferring the respondent or the complainant (at the complainant's request) to a different department to prevent a hostile work environment during the investigation. On top of this an independent Audit Committee oversees the process. JK Cement ensures that the grievance process remains a safe harbour for upholding the dignity of its workforce.

9. Do human rights requirements form part of your business agreements and contracts?

Yes, JK Cement integrates human rights requirements into its business agreements and contracts through standard procurement terms. The company ensures that its commitment to human rights extends beyond its own operations and into its entire supply chain by a formal Supplier Code of Conduct and a dedicated ESG Policy for Value Chain. These documents mandate that all business partners, contractors, and vendors adhere to ethical labour practices, which explicitly prohibit child labor, forced labor, and any form of discrimination or harassment.

10. Assessments for the year:

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

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

NA

Leadership Indicators

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

At JK Cement, we uphold a firm zero-tolerance policy towards all forms of discrimination and harassment, underscoring our commitment to a respectful and equitable workplace. To date, we have not received any formal grievances or complaints related to human rights violations that have necessitated the modification or introduction of specific business processes. However, we view our robust grievance redressal mechanisms as a dynamic pillar of our corporate governance. Our continuous monitoring of policies and proactive internal audits ensure that we remain vigilant and agile. Should any concerns arise in the future, we are well-equipped to promptly address them and implement the necessary process enhancements to uphold our human rights commitments. This proactive stance ensures our systems are not only resilient but also ready to adapt and strengthen in response to any identified issues, reinforcing our dedication to a safe and inclusive environment for all.

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

JK Cement integrates human rights due diligence into its operational DNA, across the boundary. The scope of this due diligence is framed by the company's "Human Rights Policy," which mandates periodic internal and external assessments to ensure absolute compliance with fair labour practices, workplace safety, and the prohibition of any form of discrimination or forced labour. Furthermore, to ensure ongoing adherence to human rights standards and identify any potential areas for improvement, JKCL conducts periodic internal and external assessments. This proactive approach allows us to continuously monitor and strengthen our practices to uphold the human rights of our employees. A core component of our coverage is the Great Place to Work assessment, an independent, third-party survey conducted annually for the past seven years. This survey serves as a rigorous due diligence tool, measuring employee sentiment across critical dimensions such as trust, leadership effectiveness, respect, and organizational values.

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

Yes, JK Cement is committed to ensuring that our premises and offices, are accessible to differently-abled visitors, aligning with the requirements of the Rights of Persons with Disabilities Act, 2016. We have proactively implemented several measures to enhance accessibility and create a welcoming environment for everyone. These include the provision of ramps and step-free access at main entrances and key internal areas, ensuring smooth and easy entry for wheelchair users and individuals with mobility challenges. We have also designated and clearly marked accessible parking spaces strategically located near building entrances for the convenience of differently-abled visitors. JK Cement integrates Braille-coded directional signage, tactile indicators, and lift control panels equipped with embossed dots/Braille script to assist visually impaired visitors.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100
Discrimination at workplace	100
Child Labour	100
Forced Labour/Involuntary Labour	100
Wages	100
Others- please specify	–

Our Supplier code of conduct addresses all of these aspects. In addition, all our suppliers are compelled to follow our Supplier Code of Conduct for continued business.

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

There were no significant risk/concerns arising from the assessments

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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A) (GJ)	2724354	2253315
Total fuel consumption (B) (GJ)	257478	502950
Energy consumption through other sources (C) (GJ)	0	0
Total energy consumed from renewable sources (A+B+C)	2981832	2756265
From non-renewable sources		
Total electricity consumption (D) (GJ)	1989634	1751658.2
Total fuel consumption (E) (GJ)	50331565	41155441
Energy consumption through other sources (F) (GJ)	0	0
Total energy consumed from non-renewable sources (D+E+F)	52321199	42907100
Total energy consumed (A+B+C+D+E+F)	55303031	45663365
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations) (MJ/INR)	0.43	0.4
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption/ Revenue from operations adjusted for PPP) (GJ/Crore)	984	995
Energy intensity in terms of physical output (GJ/tonne of Cementitious)	2.42	2.37
Energy intensity (optional) – the relevant metric may be selected by the entity		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

TUV India Pvt. Ltd has carried out the independent assessment of the GRI Indicator assurance (Non- Financial) and BRSR core elements. The financial assurance was carried out by S.R Batliboi & Co. LLP.

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.

JK Cement unit's Nimbahera, Mangrol, Muddapur, Gotan Line-1, Jharli and Aligarh are identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India. All DC Units have achieved their targets in the previous cycles, except Aligarh GU which was included under PAT Cycle VIII of the scheme. Following table shows the progress:

Sr. No.	Unit	Cycle Targets (TOE)	Achievement FY 25-26 (TOE)	Remarks
1	Aligarh-GU	0.0080 (Cycle VIII)	0.0077	Achieved

GU-Grinding Unit

Business Responsibility & Sustainability Report

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	3008840	2191478
(ii) Groundwater	862481	1055735
(iii) Third party water	1796	4403
(iv) Seawater / desalinated water	0	0
(v) Others (Rainwater harvesting)	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	3873116	3251598
Total volume of water consumption (in kilolitres)	3235683	2891949
Water intensity per rupee of turnover (Total Water consumed / Revenue from operations) (KI/INR Lacs)	2.49	2.93
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP) (KL/INR Cr.)	57.57	63.02
Water intensity in terms of physical output, (KL/tonne of Cementitious)	0.14*	0.17
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

*The Intensity is calculated in terms of water consumption/ tonne of Cementitious material

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.

TUV India Pvt. Ltd has carried out the independent assessment of the GRI Indicator assurance (Non- Financial) and BRSR core elements. The financial assurance was carried out by S.R Batliboi & Co. LLP.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	437649*	218037.6*
- No treatment	437649	218037.6
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	437649	218037.6

* Excess fresh water accumulated in the mine pits through seepage and rainwater is de-watered to continue the mining activity especially at Panna in the post monsoon period and requires no specific treatment.

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.

TUV India Pvt. Ltd has carried out the independent assessment of the GRI Indicator assurance (Non- Financial) and BRSR core elements. The financial assurance was carried out by S.R Batliboi & Co. LLP.

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

JK Cement has successfully implemented a robust mechanism for Zero Liquid Discharge (ZLD) across its manufacturing facilities, ensuring that no untreated wastewater is released into the environment. The scope covers 100% of the wastewater generated within our plant premises and residential colony. Our implementation strategy centres on the operation of advanced Sewage Treatment Plants (STPs) and Effluent Treatment Plants (ETPs), where wastewater undergoes rigorous multi-stage processing to meet stringent quality standards.

The treated water is then systematically integrated back into our industrial cycle, creating a closed-loop system. Specifically, the recycled water is repurposed for critical non-potable applications, including industrial cooling processes, dust suppression systems, and the maintenance of extensive greenbelt. By prioritizing the recycling and reuse of every drop of treated effluent, JK Cement not only ensures ZLD compliance but also significantly reduces its fresh water requirements, reinforcing our commitment to sustainable water stewardship.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	MT/Annum	13305	11182
SO ₂	MT/Annum	1138	1583
Particulate Matter (PM)	MT/Annum	872	778
Persistent organic pollutants (POP)	–	–	–
Volatile organic compounds (VOC)	MT/Annum	79	89.27
Hazardous air pollutants (HAP)	MT/Annum	3.28	2.66
Others- please specify	–	–	–

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

TUV India Pvt. Ltd has carried out the independent assessment of the GRI Indicator assurance (Non- Financial) and BRSR core elements. The financial assurance was carried out by S.R Batliboi & Co. LLP.

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

Parameter	Unit	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	12725657	10472587
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	392400	420227
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent /INR Lacs	10.13	9.8
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)	MT of CO ₂ / INR. Cr	233.4	237.36
Total Scope 1 and Scope 2 emission intensity in terms of physical output (MT of CO ₂ /tonne of Cementitious)	MT of CO ₂ /tonne of Cementitious	0.575	0.565

Parameter	Unit	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	–	–	–

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

TUV India Pvt. Ltd has carried out the independent assessment of the GRI Indicator assurance (Non- Financial) and BRSR core elements. The financial assurance was carried out by S.R Batliboi & Co. LLP.

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

Yes, JK Cement is actively implementing multiple projects and strategic initiatives specifically designed to reduce Greenhouse Gas (GHG) emissions. These projects are aligned with our commitment to the Science Based Targets initiative (SBTi) and goal to achieve Net Zero carbon emissions.

There are four major strategies to reduce the carbon footprint:

1. Integrations of advanced technologies and practices to enhance energy efficiency.
2. Transitioning from fossil fuels to cleaner alternatives such as AFR.
3. Increasing the use of renewable energy and waste heat recovery systems (WHRS) to reduce reliance on fossil power.
4. Lowering the proportion of clinker in cement by producing more blended cement.

JK Cement is a core member of LeadIT, a global group launched by the governments of Sweden and India at the UN Climate Action Summit. In December 2025, under the LeadIT umbrella, JK Cement was named as a key partner in cross-border innovation projects funded by the Swedish Energy Agency and India’s Department of Science and Technology.

A defining example of circular economy innovation is the collaboration between JK Cement and Tata Steel, formally launched in FY 2025-26. Titled “Steel Slag Reborn,” this partnership involves JK Cement, Tata Steel, IIT ISM Dhanbad, and Swedish partner Cemvision. The project focuses on recovering high-value metallics from steel slag and converting the remaining mineral residue into sustainable supplementary cementitious materials (SCM). By using steel slag as a raw material for cement, the partnership addresses two industrial challenges: it reduces waste for the steel industry and lowers the clinker requirement (and carbon footprint) for the cement industry.

In June 2025, JK Cement made history by becoming the first cement company in India to commence full-scale commercial production of LC3 (formally known as Portland Limestone Calcined Clay Cement under IS 18189:2023). This was achieved at Mangrol facility in Rajasthan, moving beyond pilot-scale trials to a mainstream industrial product branded as JK Super LC3. By replacing over 50% of carbon-intensive clinker with a blend of calcined clay and crushed limestone, JK Cement’s LC3 reduces CO₂ emissions by up to 40% as compared to traditional OPC product.

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

Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1301	1341
E-waste (B)	17.4	0
Bio-medical waste (C)	0.41	0.34
Construction and demolition waste (D)	0	0
Battery waste (E)	16.7	15.83
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	109	94.71
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	8233	9089
Total (A+B + C + D + E + F + G + H)	9678	10540

Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (Kg/INR Lacs)	7.5	9.5
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/INR Cr.)	0.17	0.23
Waste intensity in terms of physical output (Kg/tonne of Cementitious)	0.424	0.546
Waste intensity (optional) – the relevant metric may be selected by the entity	–	–
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	9992	10936
(ii) Re-used	14	3
(iii) Other recovery operations	7.76	–
Total	10014	10939
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	–	–
(ii) Landfilling	–	–
(iii) Other disposal operations	–	–
Total	–	–

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.

TUV India Private Limited has carried out the independent assessment of the GRI Indicator assurance (Non- Financial) and BRSR core elements. The financial assurance was carried out by S.R Batliboi & Co. LLP.

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.

JK Cement adopts a circular economy approach to waste management, focusing on the principle of “Waste to Wealth.” Across its establishments, the company utilizes a sophisticated Co-processing mechanism where hazardous and non-hazardous industrial, agricultural, and municipal wastes are repurposed as Alternative Fuels and Raw Materials (AFR). For internal waste, the entity operates on-site Sewage Treatment Plants (STPs) and Effluent Treatment Plants (ETPs) to achieve Zero Effluent Discharge, recycling treated water for industrial cooling and greenbelt maintenance.

To manage any residual hazardous waste, such as used oil or chemical containers, the entity follows a strict protocol of segregation, secure storage, and disposal through Authorized Recyclers approved by the State Pollution Control Boards. These practices are governed by a robust Environmental Management System (ISO 14001), ensuring that toxic footprints are minimized throughout the product lifecycle.

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) If no, the reasons thereof and corrective action taken, if any.
None			

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

Sr. no.	Name brief details of project	EIA notification no.	Date	Whether conducted by independent agency	Results communicated in public	Link
1.	Proposed Expansion of Integrated Cement Plant - Clinker (2.64 to 6.84 Million TPA), Cement (3.5 to 8.5 Million TPA) by M/s. J K Cement Limited, located at Village: Muddapur, Taluka: Mudhol, District: Bagalkot, Karnataka.	EIA notification 2006 and its amendments.	07.01.2026	Yes	Yes	https://parivesh.nic.in/newupgrade/#!/trackYourProposal/proposal-details?proposalId=IA%2FKA%2FIND1%2F553661%2F2025&proposal=137278497
2.	EC for Proposed Standalone Clinker Grinding Unit with Cement Production Capacity of 3.0 Million TPA along with installation of Railway siding with wagon tippler and D.G. Set of Capacity 1250 KVA at Village-Kitasar Bhatiyar, Tehsil-Shri Dungargarh, District-Bikaner, State Rajasthan by JK Cement Works, Bikaner (A unit of JK Cement Limited)	EIA notification 2006 and its amendments.	26.01.2026	Yes	Yes	https://parivesh.nic.in/newupgrade/#!/trackYourProposal/proposal-details?proposalId=SIA%2FRJ%2FIND1%2F558552%2F2025&proposal=431263978
3.	Environmental Clearance for Sindwari Charliya Auctioned Block-A (Area: 203.5531 ha) with Maximum Excavation: 1.083 MTPA at Villages: Sindwari & Charliya, Tehsil: Nimbahera & Chittorgarh, District: Chittorgarh, State: Rajasthan by M/s. JK Cement Limited.	EIA notification 2006 and its amendments.	14.03.2026	Yes	Yes	https://parivesh.nic.in/newupgrade/#!/trackYourProposal/proposal-details?proposalId=SIA%2FRJ%2FMIN%2F545750%2F2025&proposal=132652939
4.	Proposed Expansion under para 7(ii) of EIA Notification 2006 in Maliakhera Limestone Mine (ML Area : 315.409 Ha) at Village- Maliakhera, Tehsil- Nimbahera, District- Chittorgarh in the state of Rajasthan	EIA notification 2006 and its amendments.	13.10.2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#!/trackYourProposal/proposal-details?proposalId=IA%2FRJ%2FIN%2F489730%2F2024&proposal=87726018
5.	Proposed expansion under para 7(ii) of EIA notification 2006, in production capacity of Limestone from 3.448 Million TPA to 4.05 Million TPA from "Karunda Limestone Mine" (ML No. - 03/2003, Area- 240.860 Ha.) of JK Cement Works (A unit of JK Cement Limited) located at Village- Karunda, Tehsil Nimbahera, District Chittorgarh, State- Rajasthan	EIA notification 2006 and its amendments.	21.11.2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#!/trackYourProposal/proposal-details?proposalId=SIA%2FRJ%2FMIN%2F492665%2F2024&proposal=93057094
6.	Construction of the Residential Colony with a Plot Area of 14 Ha and a Built-up Area of 34,050 sq.m at Villages- Sotipura & Harduaken, Tehsil Amanganj, District Panna (M.P.) by JK Cement Works Panna (A unit of JK Cement Limited).	EIA notification 2006 and its amendments.	16.01.2026	Yes	Yes	https://parivesh.nic.in/newupgrade/#!/trackYourProposal/proposal-details?proposalId=SIA%2FMP%2FINFRA2%2F523297%2F2025&proposal=119690970

Sr. no.	Name brief details of project	EIA notification no.	Date	Whether conducted by independent agency	Results communicated in public	Link
7.	Proposed Expansion in the Limestone Production Capacity of Koni Simariya Limestone Mine (ML Area 3095.23 Ha) from 5.08 Million TPA to 6.092 Million TPA (Approx. 20%) under Para 7 (ii) a of the EIA Notification, 2006 at village(s) Koni, Boda, Gudha, Maharajganj, Ganiyari, Vanbhai, Simariya, Devri, Pagra & Kuluwa, Tehsil - Simariya, District - Panna, Madhya Pradesh by M/s J K Cement Limited.	EIA notification 2006 and its amendments.	19.09.2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#!/trackYourProposal/proposal-details?proposalId=IA%2FMP%2FMIN%2F539157%2F2025&proposal=128043658
8.	Mahan Underground Coal Mine (having production capacity of 1.2 MTPA within the ML area of 981.75 Ha) by M/s JK Cement Limited, located at villages: Amiliya & Budher; Tehsil: Manda & Sarai; District: Singrauli; State: Madhya Pradesh –Environment Clearance.	EIA notification 2006 and its amendments.	19.02.2026	Yes	Yes	https://parivesh.nic.in/newupgrade/#!/trackYourProposal/proposal-details?proposalId=IA%2FMP%2FCMIN%2F559641%2F2025&proposal=601018778

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

S. No.	Specify the law / regulation/ guidelines which was not complied with	Provide details of the non-Compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
	None	–	–	

Leadership Indicators

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

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

- Name of the area: Rajasthan (Mangrol and Nimbahera, (Chittorgarh) & Gotan, (Nagaur))
- Nature of operations: Integrated Cement Plants
- Water withdrawal, consumption and discharge in the following format:

Water withdrawal by source (in kilolitres): Gotan Integrated Cement Plant

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater	388467	396845
(iii) Third party water	2754.5	2886
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (In kilolitres)	391222	399731
Total volume of water consumption (In kilolitres)	391222	399071
Water intensity per rupee of turnover (Water consumed / turnover) (KI/INR Lacs)	0.30	0.36

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Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water intensity (optional) – the relevant metric may be selected by the entity		-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

Water withdrawal by source (in kilolitres): Mangrol, Integrated Cement Plant

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	405292	353250
(ii) Groundwater	138632	197568.5
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (In kilolitres)	543924	550819
Total volume of water consumption (In kilolitres)	543924	550819
Water intensity per rupee of turnover (Water consumed / turnover) (KI/INR Lacs)	0.42	0.50
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

Water withdrawal by source (in kiloliters): Nimbahera, Integrated Cement Plant

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	1152827	680609.8
(ii) Groundwater	74703	165146
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (In kilolitres)	1227530	845756
Total volume of water consumption (In kilolitres)	1176705	838459
Water intensity per rupee of turnover (Water consumed / turnover) (KL/INR Lacs)	0.91	0.76
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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.

TUV India Private Limited has carried out the independent assessment of the GRI Indicator assurance (Non-Financial) and BRSR core elements. The financial assurance was carried out by S.R Batliboi & Co. LLP.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	2319387	1452883
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ eq /INR lacs	1.79	1.31
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO ₂ eq /tonne of Cementitious	0.10	0.08

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.

TUV India Private Limited has carried out the independent assessment of the GRI Indicator assurance (Non-Financial) and BRSR core elements. The financial assurance was carried out by S.R Batliboi & Co. LLP.

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.

Not Applicable

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

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of initiative
1	Pre-feasibility study with Cemvion, Tata Steel, and IIT-ISM Dhanbad to explore how steel slag can become a resource for low-carbon cement production.	JK Cement officially joined the global Leadership Group for Industry Transition (LeadIT). Under this multilateral partnership, JK Cement has entered into a strategic pilot pre-feasibility framework alongside Tata Steel, Swedish green-tech company Cemvion, and IIT-ISM Dhanbad. The initiative focuses on cross-industry industrial symbiosis to co-develop practical decarbonization pathways—such as utilizing alternative metallurgical by-products from Tata Steel as raw materials in cement kilns and testing electric calcination technology. Link: https://www.industrytransition.org/indian-lc3-green-cement-pioneers-jkcement-joins-leadit/	Facilitated localized feasibility studies for deploying emerging low-carbon technologies like electric calcination, green hydrogen, and AI-driven thermal optimization tailored for the Indian landscape. The collaboration successfully mapped new pathways to exchange high-volume industrial wastes (by-products from steel manufacturing) to bypass fossil-fuel-intensive raw mineral extractions in cement production.
2	Commercial Scaling & Pilot Deployment of LC3 Technology	JK Cement became the pioneer in India to launch commercial-scale production of Limestone Calcined Clay Cement (LC3) at its Mangrol, Rajasthan facility. Developed in collaboration with IIT Delhi, LC3 technology reduces the clinker factor drastically by substituting it with a balanced blend of non-ceramic grade calcined clay and low-grade crushed limestone. Link: https://www.jkcement.com/grey-cement/jk-super-lc3-cement/	LC3 formulation achieved up to a 40% reduction in CO ₂ emissions and approximately 20% lower thermal energy consumption during production compared to conventional Ordinary Portland Cement (OPC). The low-carbon LC3 cement successfully passed standard Indian Bureau of Standards certification (IS 18189:2023) and has already been supplied for mega greenfield infrastructure projects, including the prestigious Jewar International Airport in Uttar Pradesh.
3	Strategic Expansion and Upgradation of Waste Heat Recovery Systems (WHRS)	As a committed partner in India's journey toward Net Zero, the company executed a major technological upgradation and expansion of its Waste Heat Recovery Systems (WHRS) across key manufacturing locations. Key capacity expansions included: * Upgrading WHRS Capacity at Mangrol from 29.10 MW to 39.10 MW. * Scaling up the Panna (Madhya Pradesh) integrated facility's WHRS capacity from 22 MW to 49 MW to support its expanded production lines	Our Total capacity of WHRS has increased from 82.3MW to 119.3MW. We have reached 51.8% green energy share in FY26 (up from 19% in FY20), progressing towards a target of 75% by 2030. We have avoided 346702 tonnes of CO ₂ by using WHRS at our units.
4	Co-processing Waste via Alternative Fuels and Raw Materials (AFR)	Utilization of industrial liquid and solid waste, biomass, plastic waste, Refuse-Derived Fuel (RDF), and Municipal Solid Waste (MSW) in kilns through a robust circular economy framework.	Thermal Substitution Rate (TSR): Increased TSR to 11.97% in FY26 (up from 6% in FY20), with a target of 35% by FY30. Pollution Abatement: Co-processed 483 kilo MT of AFR in FY26, preventing environmental landfilling.

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

Yes, JK Cement has a comprehensive Business Continuity and Disaster Management Plan in place across all its plants and offices. This plan encompasses both onsite and offsite emergency protocols to address various potential disruptions, including natural disasters, industrial accidents, and other unforeseen events.

Our strategy is built upon rigorous risk assessment and clearly defined roles for emergency response teams. It integrates robust communication protocols, evacuation procedures, and efficient resource mobilization to maintain operational stability. To ensure peak readiness, we conduct regular mock drills and disaster management exercises. These programs train our workforce to handle emergency situations effectively, minimizing impacts on our operations while ensuring the absolute safety of our employees and surrounding communities.

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.

JK Cement recognizes that its most significant environmental footprints across the value chain stem is from the extraction of mineral resources, to the logistics associated with raw material transportation and cement distribution. To mitigate these impacts, JK Cement has adopted a proactive strategy centered on circular economy principles and decarbonization. Key measures include the aggressive integration of Alternative Fuels and Raw Materials (AFR) to reduce reliance on virgin minerals, and the optimization of supply chain logistics through increased rail usage and the adoption of green transport fleets. Furthermore, the company prioritizes Supplier Capacity Building, conducting training programs to align value chain partners with stringent environmental standards. This holistic approach ensures that JK Cement not only complies with regulatory mandates but actively drives resource efficiency and ecological resilience throughout its entire operational ecosystem.

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

5.4% of value chain partners (by value of business done with such partners) were assessed for environmental impacts

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.

11

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	Cement Manufacturers' Association (CMA)	National
2	Confederation of Indian Industry (CII)	National
3	Confederation of Indian Industry's India Business and Biodiversity Initiative (IBBI)	National
4	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
5	Member of JK Organisation	National
6	National Council for Cement & Building Material (NCCBM)	National
7	United Nation Global Compact (UNGC)	National & International
8	Energy Compact Action Network- United Nation Energy Compact	International
9	Science Based Targets Initiative (SBTi)	International
10	Leadership Group for Industry Transition (LeadIT)	International

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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
NA	NA	NA

Leadership Indicators

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

S. 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
1	Green power Procurement policies	National and international platforms, meeting with BEE, MNRE, CII	Yes	As and when required	Not available
2	Carbon markets	Seminars, conferences and Forums	Platforms of CII, BEE, CMA, MoEF&CC	As and when required	Not available
3	Fly Ash regulations and market dynamics	Seminars, conference	Platforms of CMA and MoEF&CC	As and when required	Not available
4	Decarbonization and Net Zero	National and international conferences, Meetings, seminars	Platforms of Bureau of Energy Efficiency, MoEF&CC, SBTi, TERI, FICCI, CDP, CMA	As and when required	Not available

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 INR)
Not Applicable						

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

JK Cement maintains a transparent and accessible grievance redressal framework designed to foster trust and long-term collaboration with its neighbouring communities. This mechanism ensures that community members have multiple, reliable avenues to voice their suggestions or concerns, including formal written submissions, dedicated email channels, and direct one-to-one consultations with on-site community relations teams. To ensure accessibility for all, regional project heads and CSR Team conduct regular field visits and community engagement forums, proactively facilitating a safe environment for stakeholders to raise potential issues.

Once a grievance is received, it undergoes a systematic investigation process coordinated by the CSR and Plant Management teams. Every complaint is logged and tracked to ensure a prompt, fair, and transparent resolution, with the entity committed to keeping the complainant informed throughout the process. By integrating community feedback into our operational reviews, JK Cement not only redresses individual concerns but also uses these insights to refine our localized development projects, ensuring that our presence continues to generate a positive and sustainable social impact.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	11%	5%
Directly from within India	84%	81%

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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	5%	6%
Semi-urban	4%	5%
Urban	19%	27%
Metropolitan	72%	62%

(Place to be categorized as per RBI Classification System – rural/ semi-urban/ urban/ metropolitan)

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):

Details of negative social impact identified	Corrective action taken
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 INR)
Not Applicable			

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

JK Cement actively prioritizes local suppliers near its manufacturing plants to stimulate regional economies and create sustainable livelihood opportunities for local communities. Furthermore, the company promotes procurement from partners who demonstrate a strong commitment to ESG (Environmental, Social, and Governance) principles. By favouring local and ethically compliant vendors, the entity indirectly supports a more inclusive value chain and reduces the environmental footprint associated with long-distance logistics.

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

We have not segregated the vendors based on the marginalised /vulnerable group

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

Not applicable

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
	NIL	–	–	–

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

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

6. Details of beneficiaries of CSR Projects

S. No.	CSR Project	No. of persons benefited from CSR projects
1	Healthcare	149673
2	Education	198604
3	Livelihood	379287
4	Rural Transformation	237046
5	Environment Sustainability	211000
	Total nos. of beneficiaries	1175610

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.

JK Cement operates a high-responsiveness consumer engagement framework, utilizing a multi-channel ecosystem to capture and resolve feedback across its diverse product lines. Customers can access the entity through a dedicated digital portal on the company website, direct email channels (consumer.care@jkcement.com and customercare.white@jkcement.com), or a national toll-free helpline (1800 266 2606). This digital reach is reinforced by an extensive physical network of marketing offices across India, ensuring localized support and direct engagement with dealers and end-users. Central to this mechanism is a specialized team of technical engineers who conduct on-site visits to provide expert solutions, gather real-time performance feedback, and build capacity among users regarding the proper application and sustainable disposal of cement products.

We acknowledge concern within 24 hours and aiming for a comprehensive resolution within 3 working days, barring cases requiring specialized laboratory testing. All interactions are systematically done by the Business Development MIS team, creating a data-driven foundation for internal review meetings. By facilitating close collaboration between the Quality, Manufacturing, and Marketing departments, JK Cement ensures that consumer feedback directly informs product innovation and process enhancements. This integrated approach ensures that grievances are not only redressed promptly but are also leveraged to maintain the highest standards of customer satisfaction and product stewardship.

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 2025-26			FY 2024-25		
	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	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Others	1398	18		1625	26	

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

	Number	Reasons for recall
Voluntary recalls	0	0
Forced recalls	0	0

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

Yes, JK Cement has a comprehensive framework and policy governing Cyber Security and Data Privacy. The entity recognizes that protecting information assets and ensuring the privacy of stakeholder data are critical components of its operational resilience and corporate governance.

The policy framework is designed to protect the confidentiality, integrity, and availability of all data processed within the organization. It includes strict protocols for access control, data encryption, and regular vulnerability assessments to mitigate risks related to cyber threats. This framework is aligned with emerging data protection regulations in India, ensuring that personal and sensitive business information is handled with the highest level of security.

To ensure the effectiveness of this framework, JK Cement employs continuous monitoring systems and conducts regular cyber-awareness training for its employees. The Business Continuity and Disaster Recovery (BCDR) Policy further complements this by ensuring that data can be restored and operations maintained in the event of a cyber-incident.

Privacy Policy: https://www.jkcement.com/wp-content/uploads/2023/10/website_privacy_policy_jk2020.pdf

Information Security Policy: <https://www.jkcement.com/wp-content/uploads/2026/05/Public-Discloure-Information-Security-Policy-JK-Cement.pdf>

Business Continuity and Disaster Recovery Policy: <https://www.jkcement.com/wp-content/uploads/2026/05/Public-Discloure-Business-Continuity-Disaster-Recovery-BCDR-Policy.pdf>

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.

Since there are no complaints, there was no need for any corrective action

7. Provide the following information relating to data breaches:

- Number of instances of data breaches along-with impact - 0
- Percentage of data breaches involving personally identifiable information of customers - 0
- Impact, if any, of the data breaches - 0

Leadership Indicators

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

Products can be referred on the website- <https://www.jkcement.com>

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

JK Cement empowers consumers with the knowledge to use products safely and effectively through a blend of technical field support and accessible information. Our Customer Service Engineers conduct regular on-site visits and specialized training workshops for contractors and masons, providing hands-on guidance on correct application techniques and the importance of using protective gear. These face-to-face interactions ensure that safety protocols are understood and implemented at the ground level.

Complementing this field presence, we provide comprehensive safety guidelines and usage instructions directly on our product packaging and via digital application guides on our website. Our dealer network serves as an additional touchpoint for distributing best-practice literature, ensuring stakeholders have constant access to information on optimal performance. By educating the entire construction ecosystem—from individual home builders to large-scale contractors—we ensure that our products are utilized in a manner that prioritizes both structural integrity and personal safety.

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

Not Applicable

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes. JK Cement demonstrates a commitment to transparency by disclosing product information that extends well beyond local legal mandates. While the company strictly adheres to Bureau of Indian Standards (BIS) regulations for packaging, it voluntarily provides consumers with comprehensive usage instructions, safety guidelines, and best practices for application. Furthermore, for its specialized and eco-friendly product lines, the entity highlights sustainability credentials, such as GreenPro certifications, which provide consumers with insights into the environmental footprint of the materials they are using.

Yes. We have a robust system of taking customer feedback on product quality and issues, our website also has a customer feedback page where our customers can provide their feedback in case of any concern. Link is given for reference: <https://www.jkcement.com/customer-feedback/>.

INDEPENDENT ASSURANCE STATEMENT

To,
The Board of Directors,
JK Cement Limited,
Prism Tower, Ninaniya Estate,
Gwal Pahari, Gurugram - 122102, Haryana

JK Cement Limited (hereinafter referred to as "JKCL" or the "Reporting Organization") engaged TUV India Private Limited ("TUVI") to perform an independent external assurance of its Business Responsibility and Sustainability Report ("BRSR") Core disclosures, and selected Global Reporting Initiative ("GRI") disclosures. JKCL has prepared both a BRSR Report and an Integrated Report for the period 01/04/2025 to 31/03/2026. The Integrated Annual Report includes disclosures relating to the BRSR Core (nine attributes), all the nine BRSR principles, including essential & leadership indicators and selected GRI disclosures with reference to the GRI Standards 2021 (collectively referred to as the "Sustainability Information"). The Integrated Report has been prepared with reference to the IIRC Framework and GRI Standards 2021. TUVI confirmed that all preconditions for the assurance engagement were met prior to accepting the engagement. The assurance process was conducted with reference to the following applicable frameworks and guidelines:

- i. *The Master Circular for compliance with the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities, HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated 30/01/2026, which consolidates the operative BRSR and other LODR reporting requirements.*
- ii. *Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, requiring disclosure of the Business Responsibility and Sustainability Report (BRSR);*
- iii. *The Industry Standards on Reporting of BRSR Core, as per SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024;*
- iv. *SEBI circular SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated 10/05/2021;*
- v. *The SEBI notification SEBI/LAD-NRO/GN/2023/131, dated 14/06/2023, related to BRSR reporting requirements;*
- vi. *The BRSR Core – Framework for Assurance and ESG Disclosures for the Value Chain, as stipulated by SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023;*
- vii. *GRI Standards 2021; and*
- viii. *World Resources Institute (WRI) / World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standard).*

The assurance engagement comprised: (i) a reasonable assurance engagement over the BRSR Core indicators / nine attributes; and (ii) a limited assurance engagement over the selected GRI disclosures listed in this statement, following the requirements of International Standard on Assurance Engagements ISAE 3000 (Revised).

Management's Responsibility

JKCL developed its sustainability information forming part of the Business Responsibility and Sustainability Report (BRSR) & Integrated Report (based on BRSR, IIRC and GRI framework) and holds full responsibility for the collection, analysis, preparation, and disclosure of the information presented in the BRSR and Integrated Report, including its availability in both web-based and printed formats. This responsibility also extends to the maintenance and integrity of the website where the BRSR and Integrated Report are published. Management is responsible for ensuring the disclosed data is accurate, reliable, and free from material misstatements, for BRSR Core requirements, and the selected GRI disclosures referenced in this statement. Additionally, JKCL is responsible for the archiving and reproduction of the disclosed information and for ensuring that such data is made available to relevant stakeholders and regulatory authorities upon request. The Reporting Organization is responsible for complying with applicable laws.

Scope and Boundary

The scope of this assurance engagement conducted by TUVI covered the verification of disclosures made by JKCL in its Business Responsibility and Sustainability Report (BRSR) & Integrated Report. TUVI confirms that this assurance statement, together with the assured BRSR & GRI disclosures, forms part of JKCL's Integrated Annual Report for FY 2025-26, filed with the stock exchanges per SEBI LODR Regulation 34(2)(f). Assurance Scope Matrix: (1) BRSR Core / nine attributes — Reasonable Assurance per SEBI BRSR Core framework Annexure I; (2) Selected GRI Standards 2021 disclosures listed herein — Limited Assurance; (3) Value chain ESG disclosures — Excluded.

The assurance engagement included the following activities:

1. Review of General Disclosures, Management and Process Disclosures, and JKCL's responses to all nine BRSR Principles;
2. Review and evaluation of the nine attributes specified under Annexure I – Format of BRSR Core, as disclosed in the BRSR;
3. Assessment of the quality, clarity, and completeness of the reported information; and
4. Verification of supporting evidence on a sample basis, involving:
 - a) Limited assurance for GRI-based disclosures, and
 - b) Reasonable assurance for the nine attributes as per the BRSR Core framework.

This approach ensured an assessment aligned with the principles of ISAE 3000 (Revised), providing an independent and objective evaluation of the reliability and accuracy of JKCL's ESG disclosures. For the avoidance of doubt, value chain ESG disclosures (per SEBI

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Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12/07/2023) are explicitly excluded from the assurance scope and have not been assured, unless specifically stated otherwise.

TUVI has verified the below [nine attributes as per Annexure I - Format of BRSR Core](#) disclosed in the BRSR with reference to the Industry Standards on Reporting of BRSR Core (SEBI circular dated 20/12/2024) as part of the applicable assurance criteria. Assurance Coverage: The nine BRSR Core attributes listed in this table are subject to reasonable assurance.

Attributes	KPI
Greenhouse Gas (GHG) Footprint (limited to Indian operation)	Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) - GHG (CO ₂ e) Emission in MT - Direct emissions from organization's owned- or controlled sources – Monitored
	Total Scope 2 emissions (Break-up of the GHG (CO ₂ e) into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) - Indirect emissions from the generation of energy that is purchased from a utility provider – Monitored
	GHG Emission Intensity (Scope 1+2), Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP – Calculated
	GHG Emission Intensity (Scope 1+2), Total Scope 1 and Scope 2 emissions (MT) / Total Output of Product or Services- calculated
Water footprint	Total water consumption (in kL) – Monitored and estimated
	Water consumption intensity - kL / Total Revenue from Operations adjusted for PPP – Calculated
	Water consumption intensity - kL / Total output of Product or Services - Calculated
	Water Discharge by destination and levels of Treatment (kL) – Monitored
Energy footprint (limited to Indian operation)	Total energy consumed (GJ) – Monitored for plants
	% of energy consumed from renewable sources - In % terms - Monitored
	Energy intensity - Joules or multiples / Rupee adjusted for PPP – Calculated
	Energy intensity - Joules or multiples /Product or Service– Calculated
Embracing circularity - detail related to waste management by the entity (limited to Indian operation)	Plastic waste (A) – Monitored, E-waste (B) – Monitored, Bio-medical waste (C) – Monitored, Construction and demolition waste (D) – Monitored, Battery waste (E) – Monitored, Radioactive waste (F) – NA
	Other Hazardous waste (G) – see the list below
	Used Oil, Grease, Waste Oil – Monitored
	Other non-hazardous waste generated (H) – see the list below
	Organic waste: Food waste, Garden waste, STP sludge, Wood waste– Monitored;
	Inorganic Waste: Rubber scrap, Metal scrap, Refractory scrap, Paper & Cardboard Scrap etc. – Monitored;
	Total waste generated (A +B + C + D + E + F + G + H) in MT –Monitored;
	Waste intensity- Kg or MT / Rupee adjusted for PPP – Calculated
	Waste intensity - Kg or MT / Unit of Product or Service – Calculated
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (MT) – Monitored
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (Intensity), Kg of Waste Recycled Recovered /Total Waste generated - Calculated
	For each category of waste generated, total waste disposed by nature of disposal method (MT)- Monitored
For each category of waste generated, total waste disposed by nature of disposal method (Intensity) kg of Waste Recycled Recovered /Total Waste generated - Calculated	
Enhancing Employee Wellbeing and Safety	Spending on measures towards wellbeing of employees and workers – cost incurred as a % of total revenue of the company - In % terms – Monitored and calculated
	Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)
	i. Number of Permanent Disabilities – Monitored ii. Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) – Monitored iii. No. of fatalities – Monitored
Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid - In % terms – Calculated
	Complaints on POSH
	1) Total Complaints on Sexual Harassment (POSH) reported – Monitored
	2) Complaints on POSH as a % of female employees / workers – Monitored
Enabling Inclusive Development	3) Complaints on POSH upheld – Monitored
	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India - In % terms – As % of total purchases by value – Monitored
Fairness in Engaging with Customers and Suppliers	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost - In % terms – As % of total wage cost – Monitored
	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events - In % terms – Monitored
"Openness of Business	Number of days of accounts payable - (Accounts payable *365) / Cost of goods/services procured - Calculated
	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties
	1) Purchases from trading houses as % of total purchases- NA
	2) Number of trading houses where purchases are made from - NA
	3) Purchases from top 10 trading houses as % of total purchases from trading houses - NA
	Note: All Trading House indicators are Not Applicable.
	1) Sales to dealers / distributors as % of total sales - Calculated
2) Number of dealers / distributors to whom sales are made - Monitored	
3) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors - Calculated	
Share of RPTs (as respective %age) - Calculated	
Purchases, Sales, Loans & advances, Investments - Calculated	

TUVI has verified the below-mentioned GRI disclosures given in the Report and has conducted Limited assurance engagement in line with ISAE 3000 (Revised) Assurance Standard: Each GRI disclosure listed below is cross-referenced to JKCL's GRI Content Index in the Integrated Report, where the corresponding page references are provided.

Topic	Indicator	GRI Disclosure
General Disclosures	Organizational details	2-1
	Entities included in the organization's sustainability reporting	2-2
	Reporting period, frequency and contact point	2-3
	Employees	2-7
	Workers who are not employees	2-8
	Governance structure and composition	2-9
	Communication of critical concerns	2-16
Materials	Materials used by weight or volume	301-1
	Recycled input materials used	301-2
Emissions	Direct (Scope 1) GHG emissions	305-1
	Energy indirect (Scope 2) GHG emissions	305-2
	Other indirect (Scope 3) GHG emissions	305-3
	GHG emissions intensity	305-4
	Reduction of GHG emissions	305-5
Energy	Energy consumption within the organization	302-1
	Energy Intensity	302-3
	Reduction of energy consumption	302-4
Water	Interactions with water as a shared resource	303-1
	Water withdrawal	303-3
	Water discharge	303-4
	Water consumption	303-5
Biodiversity and land use	Locations with biodiversity impacts	101-5
	Changes to the state of biodiversity	101-7
Waste	Waste generation and significant waste-related impacts	306-1
	Management of significant waste related impacts	306-2
	Waste generated	306-3
	Waste diverted from disposal	306-4
	Waste directed to disposal	306-5
Supplier Environmental Assessment	New suppliers that were screened using environmental criteria	308-1
	Negative environmental impacts in the supply chain and actions	308-2
Occupational Health and Safety	Occupational health and safety management system	403-1
	Hazard identification, risk assessment and incident investigation	403-2
	Occupational health services	403-3
	Worker participation, consultation, and communication on occupational health and safety	403-4
	Worker training on occupational health and safety	403-5
	Promotion of worker health	403-6
	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	403-7
	Workers covered by an occupational health and safety management system	403-8
	Work-related injuries	403-9
Work-related ill health	403-10	
Employment	New Employee Hire & Turnover Details	401-1
	Benefits provided to full-time employees that are not provided to temporary or part-time employees	401-2
	Parental leaves	401-3
Training and Education	Average hours of training per year per employee	404-1
	Programs for upgrading employee skills and transition assistance programs	404-2
	Percentage of employees receiving regular performance and career development reviews	404-3
Diversity and Equal Opportunity	Diversity of governance bodies and employees	405-1
	Ratio of basic salary and remuneration of women to men	405-2
Non-discrimination	Incidents of discrimination and corrective actions taken	406-1
Labor/Management Relations	Minimum notice periods regarding operational changes	402-1
Freedom of Association and Collective Bargaining	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	407-1
Child Labour	Operations and suppliers at significant risk for incidents of child labour	408-1
Forced or Compulsory Labor	Operations and suppliers at significant risk for incidents of forced or compulsory labour	409-1

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Security Practices	Security personnel trained in human rights policies or procedures	410-1
Rights of Indigenous Peoples	Incidents of violations involving rights of indigenous peoples	411-1
Local Communities	Operations with local community engagement, impact assessments, and development programs	413-1
	Operations with significant actual and potential negative impacts on local communities	413-2
Supplier Social Assessment	New suppliers that were screened using social criteria	414-1
	Negative social impacts in the supply chain and actions taken	414-2
Public Policy	Political contributions	415-1
Customer Health and Safety services	Assessment of the health and safety impacts of product and service categories	416-1
	Incidents of non-compliance concerning the health and safety impacts of products and services	416-2
Marketing and Labelling	Requirements for product and service information and labelling	417-1
	Incidents of non-compliance concerning product and service information and labelling	417-2
	Incidents of non-compliance concerning marketing communications	417-3
Customer Privacy	Substantiated complaints concerning breaches of customer privacy and losses of customer data	418-1

* Note that GRI 101: Biodiversity 2024 replaces the previous GRI 304: Biodiversity 2016 standard.

Onsite Verification

1. J.K. Cement Ltd., Nimbahera ICP located at Nimbahera, District - Chittorgarh, Rajasthan, 312617, India dated – 03/02/2026 & 04/02/2026.
2. J.K. Cement Ltd., Mangrol ICP located at Mangrol, Distt: Chittorgarh, Rajasthan, 312620, India dated – 02/02/2026.
3. J.K. Cement Ltd., Ujjain GU located at Ujjain, Madhya Pradesh 456550, India dated – 05/02/2026.
4. J.K. Cement Ltd., Muddapur ICP located at Muddapur, Taluka – Mudhol, District – Bagalkot, Karnataka, 587122, India dated – 09/02/2026 & 10/02/2026.
5. J.K. Cement Ltd., Prayagraj GU located at Prayagraj, Uttar Pradesh 211001, India dated – 12/02/2026 & 13/02/2026.
6. J.K. Cement Ltd., Gotan Line-1 & Gotan Line-2 ICP located at Gotan, District Nagaur, Rajasthan, 342902, India dated – 27/04/2026 & 28/04/2026.
7. J.K. Cement Ltd., Corporate Office, Gurugram located at Prism Tower, Ninaniya Estate, Gwal Pahari, Gurugram, 122102, Haryana, India dated – 06/05/2026 & 07/05/2026.

Remote Verification

1. J.K. Cement Ltd., Panna ICP located at Harduwaken, Madhya Pradesh 488441, India dated – 02/02/2026 & 03/02/2026 & 28/04/2026.
2. J.K. Cement Ltd., Gotan Line-1 & Gotan Line-2 ICP located at Gotan, District Nagaur, Rajasthan, 342902, India dated – 04/02/2026 & 05/02/2026.
3. J.K. Cement Ltd., Balasinor GU located at Tahsil- Balasinor, Ahmedabad Indore Highway, Village- Vadadala, Balasinor, Mahisagar 388255, India dated – 06/02/2026 & 27/04/2026.
4. J.K. Cement Ltd., Aligarh GU located at Village- Satha, Tehsil- Koil, Aligarh Uttar Pradesh 202127, India dated – 09/02/2026 & 24/04/2026.
5. J.K. Cement Ltd., Hamirpur GU located at Hamirpur, Uttar Pradesh, India dated – 10/02/2026 & 22/04/2026.
6. J.K. Cement Ltd., Jharli GU located at Village- Jharli, Tehsil- Matanhail, Hajar, Haryana 124106, India dated – 12/02/2026 & 29/04/2026.
7. J.K. Cement Ltd., Katni Wall Putty GU located at Katni Village: Rupaund, Tehsil: Badwara, District Katni, 483773, India dated – 13/02/2026 & 23/04/2026.
8. J.K. Cement Ltd., Nimbahera ICP located at Nimbahera, District - Chittorgarh, Rajasthan, 312617, India dated – 22/04/2026.
9. J.K. Cement Ltd., Mangrol ICP located at Mangrol, Distt: Chittorgarh, Rajasthan, 312620, India dated – 23/04/2026.
10. J.K. Cement Ltd., Muddapur ICP located at Muddapur, Taluka – Mudhol, District – Bagalkot, Karnataka, 587122, India dated – 24/04/2026.
11. J.K. Cement Ltd., Ujjain GU located at Ujjain, Madhya Pradesh 456550, India dated – 28/04/2026.
12. J.K. Cement Ltd., Prayagraj GU located at Prayagraj, Uttar Pradesh 211001, India dated – 29/04/2026.

The assurance activities were carried out together with a desk review of entire plants and offices as per the reporting boundary. As part of the assurance process, TUVI conducted onsite verification at the facilities listed above on the corresponding visit dates as listed above, and remote assessments / desk reviews were carried out for the remaining sites within the reporting boundary. Reporting boundary methodology: defined by JKCL management and approved by the Board-level ESG governance committee. Inclusion criteria: (i) operational control over the property; (ii) material contribution to total ESG footprint; (iii) availability of supporting documentation.

ISF Compliance Declaration: TUVI confirms that this assurance engagement has been conducted in compliance with the Industry Standards on Reporting of BRSR Core as specified in SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20/12/2024 and the SEBI Master Circular for compliance with the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,

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2015 by listed entities (Ref. No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026) dated 30/01/2026. The nine BRSR Core attributes (Annexure I KPIs) scope of reasonable assurance, assurance methodology, and reporting format adopted in this engagement are fully aligned with the requirements of the said ISF circular and the Master Circular.

Boundary Reconciliation: The ESG reporting boundary is consistent with the operational control approach adopted by JKCL for financial reporting purposes, covering all entities and sites over which JKCL exercises operational control. Except for the Ampavalli, Buxar and Choudwar units — which form part of the audited financial statements for FY 2025-26 but are not part of the ESG reporting boundary — no material differences were identified between the financial reporting boundary and the ESG reporting boundary applied in the BRSR. The reporting boundary covers JKCL operations encompassing the Corporate Office at Gurugram; Six Integrated Cement Plants (ICPs), namely Nimbahera ICP, Mangrol ICP, Panna ICP, Gotan Line-1 & Gotan Line-2 ICP at Gotan, and Muddapur ICP; seven Grinding Units (GUs), namely Ujjain GU, Prayagraj GU, Balasinor GU, Aligarh GU, Hamirpur GU, Jharli GU, and Katni Wall Putty GU; within the entity-level reporting boundary for BRSR Core attributes & GRI Disclosures. Boundary inclusions and exclusions: the assured boundary includes only those entities and operations over which JKCL exercises operational control, as listed above. Subsidiaries, joint ventures, associates, and other entities over which JKCL does not exercise operational control, together with value chain partners, are excluded from the assured boundary and have not been assured under this engagement, unless specifically stated otherwise.

Limitations

TÜV India Pvt. Ltd. (TUVI) did not perform assurance procedures on forward-looking or prospective information disclosed in the Report, including targets, expectations, ambitions, ESG goals, or claims, and therefore expresses no conclusion on such information. No limitations were encountered in relation to the agreed scope of the assurance engagement. TUVI has relied on financial figures from the audited financial statements of JKCL, and JKCL remains solely responsible for the appropriate application, authenticity, completeness, and accuracy of such data. This assurance statement is limited to the requirements of SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12/07/2023 and Industry Standards on Reporting of BRSR Core under Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20/12/2024, and the SEBI Master Circular (Ref. No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026) dated 30/01/2026. Inherent limitations apply: estimates, assumptions, sampling, and reliance on JKCL's internal controls mean material misstatements or omissions may not be detected. Third-party reliance on disclosed KPIs is at such parties' own risk. Value chain disclosures are excluded from scope unless explicitly stated. All limitations are consolidated in this section.

TUVI's Responsibility

TUVI's responsibility in relation to this engagement is to perform a reasonable level of assurance for the nine BRSR Core attributes as per Annexure I – Format of BRSR Core, together with a limited level of assurance for GRI disclosures, and to express a conclusion based on the work performed; specifically, TUVI is responsible for planning the engagement to obtain reasonable assurance that the BRSR attributes are free from material misstatement, for forming an independent opinion based on the sampled evidence, and for reporting that opinion to the Directors of JKCL. Our engagement did not include an assessment of the adequacy or effectiveness of JKCL's strategy, its management of ESG-related issues, other than those matters mentioned in the scope of the assurance. TUVI's responsibility regarding this verification is in reference to the agreed scope of work, which includes assurance of the non-financial quantitative and qualitative information disclosed by JKCL, while the Reporting Organization is responsible for archiving the related data for a reasonable time period. TUVI verified the nine attributes and their corresponding KPIs independently, without reference to any ESG targets or goals set by JKCL, and on a sample basis, with the responsibility for the authenticity of the data lying entirely with JKCL; this assurance engagement is based on the assumption that the data and information provided to TUVI by JKCL are complete, true, and free from material misstatement. TUVI referenced the financial figures from the audited financial statements of JKCL for FY 2025-26, and the denominator values used in BRSR Core intensity ratio calculations — specifically, Total Revenue from Operations adjusted for Purchasing Power Parity (PPP) — were extracted from those audited financial statements and reconciled against the figures disclosed in JKCL's Annual Report prior to use in intensity ratio verification; financial figures were not independently assured under this engagement, and JKCL remains responsible for the appropriate application and disclosure of financial data. The primary intended users of this assurance statement are the Board of Directors and Audit Committee of JKCL, its shareholders, and applicable regulatory authorities; reliance by any other party, person, or third party — including on the disclosed KPIs — is entirely at such party's own risk, and the client may share this statement at its discretion per applicable requirements. This assurance statement does not endorse any environmental and social claims (related to the product, manufacturing process, packaging, disposal of product, etc.) or advertisements by the Reporting Organization and shall not be used to support misleading environmental or social claims, including greenwashing-related representations, and the Reporting Organization is responsible for ensuring adherence to relevant laws. For the purposes of this engagement, a material misstatement is defined as a misstatement, individually or in aggregate, that could reasonably be expected to influence the economic decisions of users made on the basis of the BRSR Core information; TUVI applied a KPI-specific materiality approach comprising two tiers — (i) a 5% quantitative materiality threshold relative to the applicable KPI base value (e.g., total emissions, total energy, total water consumption) applied to volume-based and aggregated KPIs, supplemented by qualitative considerations including the nature and context of the disclosure and the risk of error, and (ii) a qualitative zero-tolerance threshold applied to high-risk ESG indicators (specifically fatalities, permanent disabilities, POSH complaints upheld, instances of regulatory non-compliance or material breaches of applicable law, and customer data breaches), where any single occurrence, misstatement, or omission is treated as material irrespective of its magnitude and qualitative judgment overrides the 5% quantitative threshold — and misstatements identified below the applicable materiality threshold were aggregated and evaluated to determine whether they were material in aggregate, with no such aggregation resulting in a material misstatement.

The following table provides the KPI-category-wise materiality thresholds applied in this engagement, elaborating the qualitative sensitivity considerations for each BRSR Core attribute:

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- I. Greenhouse Gas (GHG) footprint: 5% quantitative threshold applied to absolute Scope 1, Scope 2, and GHG intensity KPIs. Qualitative review applied to confirm completeness of emission source coverage within the defined boundary and appropriateness of emission factors used.
- II. Water footprint: 5% quantitative threshold applied to total water consumption and water intensity. Where water discharge is reported as not applicable, a qualitative review of the factual and operational basis was performed to confirm appropriateness of the nil disclosure.
- III. Energy footprint: 5% quantitative threshold applied to total energy consumed, percentage of renewable energy, and energy intensity ratio. Qualitative review applied to the completeness of energy sources included and consistency of measurement methodology.
- IV. Embracing circularity (waste management): 5% quantitative threshold applied per waste category (A through F) and to total waste generated, waste recovered, and waste disposed. Qualitative zero-tolerance applied to hazardous waste regulatory compliance and completeness of Pollution Control Board returns.
- V. Enhancing employee wellbeing and safety: Qualitative zero-tolerance threshold applied to fatalities, permanent disabilities, and LTIFR accuracy. 5% quantitative threshold applied to wellbeing spend as a percentage of total revenue.
- VI. Enabling gender diversity in business: 5% quantitative threshold applied to gross wages paid to females and POSH percentage calculations. Qualitative zero-tolerance applied to POSH complaints upheld.
- VII. Enabling inclusive development: 5% quantitative threshold applied to MSME sourcing percentage and wages paid to persons in smaller towns as a percentage of total wage cost.
- VIII. Fairness in engaging with customers and suppliers: Qualitative zero-tolerance applied to customer data breach disclosures. 5% quantitative threshold applied to accounts payable days calculation.
- IX. Openness of business: 5% quantitative threshold applied to concentration metrics for trading houses and dealers, and to related-party transaction percentages (purchases, sales, loans and advances, investments).

Assurance Methodology

During the assurance engagement, TUVI adopted a risk-based approach, focusing verification efforts on disclosures and issues of high material relevance to JKCL and its stakeholders. The objective was to assess the reliability and accuracy of the non-financial information disclosed, with emphasis on the robustness of data management systems, internal controls, and information flows. In summary, evidence was gathered on a risk-based sampling basis: sites, KPIs, and disclosures were selected by reference to materiality, inherent risk of misstatement, estimation uncertainty, data complexity, and the relative contribution of each site to the total ESG footprint, with locations and indicators of higher inherent risk receiving more extensive testing (the detailed sampling methodology is set out in Section 5 below). As part of this approach, TUVI also performed validation of the relevant IT general controls (ITGCs) and ESG application controls over the systems used to capture, aggregate, and report the disclosures, including access controls, change management, and data-aggregation logic. Throughout all assurance procedures, TUVI applied professional scepticism consistent with ISAE 3000 (Revised): maintaining a questioning mind, critically evaluating evidence, and remaining alert to potential misstatement.

TUVI's assurance activities included:

1. Document and Data Review
 - i. Examination of documents, datasets, and supporting evidence provided by JKCL for Section A and B of the BRSR as well as the nine attributes listed in Annexure I – Format of BRSR Core (non-financial disclosures).
 - ii. Evaluation of disclosures related to Management Approach and performance indicators.
2. Stakeholder Interviews
 - i. Conducted interviews with key representatives, including data owners, process managers, and decision-makers across various departments.
 - ii. Reviewed management representations regarding JKCL's approach to stakeholder engagement and materiality determination; qualitative statements in the BRSR are based on management representation and were not independently validated.
 - iii. Interviews were conducted through both onsite visits and remote assessments, as applicable.
3. Process and System Assessment
 - i. Review of systems and processes for:
 - a) Implementing ESG and sustainability-related policies, as described in the BRSR; and
 - b) Collecting, managing, and reporting both quantitative data and qualitative information for the reporting period.
 - ii. Assessment of the internal controls supporting data accuracy, traceability, and consistency.

4. Substantive and Control Testing

TUVI performed walkthrough procedures to evaluate the design and implementation of internal controls over ESG data processes, and substantive testing including document verification, recalculation, analytical review, and data traceability checks for selected KPIs and disclosures. For intensity ratio KPIs — including GHG emission intensity (Scope 1+2 / Revenue from Operations adjusted for PPP), water consumption intensity (kL / Revenue from Operations adjusted for PPP), energy intensity (GJ / Revenue from Operations adjusted for PPP), and waste intensity (MT / Revenue from Operations adjusted for PPP) — TUVI independently recalculated each ratio using verified numerator values (absolute environmental data) and denominator values (financial figures sourced from audited financial statements), and cross-checked the results against JKCL's reported figures to confirm arithmetical accuracy and consistency of methodology. The combination of control testing and substantive procedures provided sufficient appropriate evidence in accordance with ISAE 3000 (Revised). For GHG emission

calculations, Scope 2 emissions were computed using the CEA (Central Electricity Authority) grid emission factor for India (CO₂ Baseline Database, Version 21 as the most recent published version at the time of reporting) applicable to the reporting period, in accordance with the sector specific GHG tool for cement industry. The emission factor sources and calculation methodology were reviewed and found appropriate for the engagement. Additional KPI-category procedures applied included: (a) Energy — cross-verification of meter readings against utility bills for plants and validation of renewable energy consumption mix; (b) Water — review of water intake records at plant level and traceability to municipal supply invoices and surface and ground water extraction permits, as applicable; (c) Safety — verification of Lost Time Injury Frequency Rate (LTIFR) calculations against plant-level incident registers and HR records; and (d) Waste — reconciliation of hazardous waste disposal records against Pollution Control Board returns and third-party disposal manifests, and review of applicable statutory authorisations and hazardous waste handling licences where applicable. The invoices, sale records and disposal records were assessed for the non-hazardous waste.

5. Sampling methodology

- i. TUVI applied a risk-based sampling methodology to select representative samples of ESG disclosures, considering materiality thresholds, risk of misstatement, data complexity, estimation uncertainty, nature and scale of operations, geographical spread of facilities, and site contribution to ESG impacts. Sample selection prioritised locations with significant operational impact and KPIs with higher inherent risk, including those relevant to BRSR Core indicators, and selected GRI disclosures. The 5% threshold (consistent with the KPI-specific materiality approach set out in the TUVI's Responsibility section) was determined based on: (i) benchmarking with standard ESG assurance practice (industry range 3%-10%); (ii) inherent risk assessment per KPI; (iii) relative site contribution to total reported values. Threshold confirmed with JKCL management prior to fieldwork.

6. Reporting Framework Adherence

- i. Verified JKCL's adherence to reporting requirements under:
 - a) SEBI's BRSR guidelines, and
 - b) GRI Standards.

TUVI evaluated the GRI-based disclosures against the following GRI principles: Stakeholder Inclusiveness, Materiality, Responsiveness, Completeness, Neutrality, Relevance, Sustainability Context, Accuracy, Reliability, Comparability, Clarity, Timeliness. This methodology enabled TUVI to provide a balanced and evidence-based assurance on the information disclosed, while maintaining alignment with ISAE 3000 (Revised) standards for non-financial assurance.

Improvement Opportunities

The following observations were identified during the assurance engagement and are provided for management's consideration as assurance observations only, not consulting recommendations:

1. Expansion of LCA information across the cement product portfolio.
2. Wider coverage of Zero Waste to Landfill (ZWL) certification across Integrated Cement Plants.
3. Independent external assurance of water positivity disclosures.
4. Continued enhancement of workforce awareness on Just Transition principles in support of the organization's sustainability and decarbonisation journey.

Conflict of Interest

TUVI identifies and manages conflicts of interest in compliance with SEBI guidelines, ensuring independence and impartiality throughout all assurance engagements. Engagement-specific declaration for JKCL FY 2025-26: (a) no consulting, advisory, data preparation, ESG strategy or implementation services were provided to JKCL by any assurance team member; (b) no financial interest that could impair independence exists; (c) all team members are free from self-interest, self-review, advocacy, familiarity, or intimidation threats.

In addition, Engagement-specific confirmation: no personnel who provided consulting, advisory, or implementation services to JKCL in the current or prior reporting period were part of the assurance team, eliminating the self-review threat per Part 4A of the International Code of Ethics for Professional Accountants (IESBA Code 2023).

Rotation and Tenure Policy: In line with best practice and the Industry Standards on Reporting of BRSR Core for independence, TUVI maintains a documented engagement partner rotation policy. The lead assurance practitioner for this engagement has not exceeded the maximum tenure threshold prescribed under TUVI's internal quality and independence framework, and TUVI confirms compliance with its engagement partner rotation policy. TUVI's independence and quality management procedures are reviewed periodically by the internal technical review function.

Our Conclusions

JK Cement Limited's BRSR Core Key Performance Indicators have been prepared, in all material respects, in accordance with the applicable SEBI BRSR Core framework and Annexure I KPIs, and fairly represent the nine attributes within the defined scope without material misstatement. Further, based on the limited assurance procedures performed, nothing has come to our attention that causes us to believe that the selected disclosures under GRI 2021, have not been prepared, in all material respects, in accordance with the

applicable reporting criteria, and applicable regulatory frameworks. We uphold strict independence, apply robust assurance methodologies, and continuously improve our processes to deliver reliable and credible assessments.

The assurance provider evaluated disclosures related to the six capitals through review of narrative disclosures, management approaches, and consistency checks against the <IR> Framework. Procedures were limited to assessing alignment and completeness of qualitative disclosures, and no assurance was provided on effectiveness of capital management or value creation outcomes. The conclusion is therefore limited to the defined scope, as below:

Financial Capital:

Review of disclosures relating to financial performance, capital allocation, and value creation.

Manufactured Capital:

Review of disclosures relating to operational assets, infrastructure, and production capabilities.

Intellectual Capital:

Review of disclosures relating to innovation, technology, knowledge management, and organizational capabilities.

Human Capital:

Review of disclosures relating to employee wellbeing, competence, safety, diversity, and workforce development.

Social and Relationship Capital:

Review of disclosures relating to stakeholder engagement, community relationships, customer trust, and supply chain partnerships.

Natural Capital:

Review of disclosures relating to energy, emissions, water, waste, biodiversity, and environmental management.

Disclosures: TUVI is of the opinion that the reported disclosures comply with the requirements of the BRSR and meet the GRI Standards reporting requirements. JKCL's general disclosures provide appropriate contextual information about the organization, while the Management & Process Disclosures adequately describe the management approach for each indicator in Section A and B and the nine attributes as per Annexure I – Format of BRSR Core.

Limited Assurance Conclusion: Based on the procedures performed, nothing has come to our attention that causes us to believe that the selected GRI disclosures subject to the limited assurance engagement was not prepared, in all material respects, in accordance with the applicable reporting criteria. TUVI found the information to be reliable with reference to GRI Standards 2021 reporting criteria.

Reasonable Assurance Conclusion: In our opinion, based on the scope of this assurance engagement, the disclosures on BRSR Core KPIs described in the BRSR Report along with the referenced information have been prepared, in all material respects, in accordance with the applicable BRSR Core criteria, for the nine attributes, and meets the content and quality requirements of the BRSR.

Evaluation of BRSR Reporting Principles

- i. **Governance, Leadership, and Oversight:** The BRSR Report appropriately discloses messages from top management, the business model aimed at promoting inclusive growth and equitable development, along with related actions and strategies. It highlights JKCL's focus on services, risk management practices, environmental protection and restoration efforts, and organizational priorities.
- ii. **Connectivity of Information:** JKCL discloses the nine attributes as per Annexure I - Format of BRSR Core. The BRSR Report effectively demonstrates the inter-relatedness and dependencies of these principles with factors influencing the organization's ability to create value over time.
- iii. **Stakeholder Responsiveness:** Stakeholder identification and engagement has been carried out by JKCL on a periodic basis to bring out key stakeholder concerns as material topics of significant stakeholders. The BRSR Report details mechanisms for engaging key stakeholders to identify major concerns and to derive and prioritize short, medium and long-term strategies. It provides valuable insights into the nature and quality of JKCL's relationships with its stakeholders and fairly represents how the organization understands, considers, and responds to their legitimate needs and interests. In our view the BRSR Report meets the requirements.
- iv. **Materiality:** The double materiality assessment process has been carried out, based on the requirements of the GRI Standards and ESRs (European Sustainability Reporting Standards), considering topics that are internal and external to the range of businesses. Material issues are adequately identified and reported in the BRSR Report / Integrated Report. In our view, the BRSR Report / Integrated Report meets the requirements.
- v. **Conciseness:** The BRSR Report communicates the required information clearly and succinctly, using brief and to-the-point sentences. Effective use of graphs, pictorials, and tabular representations enhances clarity while maintaining the continuity of information flow throughout the report.
- vi. **Reliability and Completeness:** JKCL has established robust internal systems for data aggregation and evaluation. The BRSR Report has disclosed the selected non-financial KPIs, as per the BRSR framework and GRI Standards. TUVI's assurance team verified the data as per the agreed scope of work and found it to be accurate. The information is reported transparently, neutrally, and free of material error.
- vii. **Consistency and Comparability:** Information in the BRSR is presented on an annual basis and were found to be reliable and complete. This supports adherence to the principles of consistency and comparability in reporting.
- viii. **Impact:** JKCL communicates its ESG performance through regular, transparent internal and external reporting throughout the year, aligned with BRSR, GRI as part of its policy framework that include POSH, ESG, Code of Conduct Policy, Whistle Blower Policy etc. JKCL reports on ESG performance to Board of Directors, which oversees and monitors the implementation and performance of

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objectives, as well as progress against goals and targets for addressing ESG related issues. JKCL completed the process of establishing contemporary goals and targets against which performance will be monitored and disclosed periodically.

ix. The majority of the data and information was verified by TUVI's assurance team as per the agreed scope of work as defined above and found to be accurate. The disclosures related to ESG issues and performances are reported in a balanced manner and are clear in terms of content and presentation. In our view, the Integrated Annual Report meets the requirements.

Independence and Code of Conduct: TUVI follows the IESBA Code of Ethics, adopting a threats-and-safeguards approach to independence. Independence threats (self-interest, self-review, advocacy, and familiarity) are actively managed. In line with SEBI [circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023](#) and [Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024](#), TUVI solely focuses on delivering verification and assurance services and does not engage in the sale of service or the provision of any non-audit/non-assurance services, including consulting.

Quality control: The assurance team complies with quality control standards, ensuring that the engagement partner possesses requisite expertise and the assigned team collectively has the necessary competence to perform engagements in reference with standards and regulations. Team competency is governed by TUVI's formal competency assessment framework requiring: recognised qualifications (ISO 14064 lead verifier / GHG verifier or equivalent), relevant sector experience, and annual CPD completion. Assessed by TUVI's Quality Management function prior to assignment. Assurance team follows the fundamental principles of integrity, objectivity, professional competence, due care, confidentiality and professional behaviour. In accordance with International Standard on Quality Control, TUVI maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. In accordance with ISQM 1, an Engagement Quality Control Review (EQCR) was conducted by a senior reviewer independent of the engagement team, confirming appropriateness of conclusions. TUVI's system provides for consultation on contentious matters with experienced independent personnel.

Independence and Impartiality Statement

TÜV India Pvt. Ltd. (TUVI) is an independent and neutral third-party assurance provider with qualified environmental and social specialists and confirms its independence, impartiality, and objectivity in accordance with ISAE 3000 (Revised) through internal conflict-of-interest checks, adherence to a documented code of ethics, separation of assurance and advisory functions, reviewer oversight, and quality control procedures. TUVI confirms that no non-assurance services were provided to JKCL that could create self-review, advocacy, familiarity, self-interest, or other independence threats, including preparation of BRSR/Global Reporting Initiative disclosures, ESG strategy development, target setting, ESG data system design, GHG inventory calculations, internal ESG audits, materiality assessments, or KPI improvement advisory services. TUVI further confirms that no engagements during the reporting year compromised its independence, and it was not involved in preparing report content or underlying data, except for this assurance statement, thereby ensuring an objective, unbiased, and transparent assurance process.

For and on the behalf of
TUV India Private Limited



Date: 22/06/2026
Place: Mumbai, India
Project Reference No: 8124508333

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