



August 05, 2025

**BSE Limited**  
Floor 25, P. J. Towers  
Dalal Street, Fort  
Mumbai - 400 001

Scrip Code: **543271**

**National Stock Exchange of India Limited**  
Exchange Plaza  
Bandra Kurla Complex  
Bandra (E)  
Mumbai - 400 051  
Trading Symbol: **JUBLINGREA**

**Sub.: Business Responsibility and Sustainability Report ('BRSR') for the Financial Year 2024-25**

**Ref.: Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)**

**Dear Madam/Sirs,**

Pursuant to Regulation 34 of the Listing Regulations, we are submitting herewith the Business Responsibility and Sustainability Report for the Financial Year 2024-25, which also forms part of the Annual Report for the Financial Year 2024-25.

**This is for your information and record.**

Thanking you,

Yours faithfully,  
For Jubilant Ingrevia Limited

Deepanjali Gulati  
Company Secretary

Encl: as above

**A Jubilant Bhartia Company**

OUR VALUES



**Jubilant Ingrevia Limited**

1-A, Sector 16-A,  
Noida-201 301, UP, India  
Tel: +91 120 4361000  
Fax: +91 120 4234895-96  
[www.jubilantingrevia.com](http://www.jubilantingrevia.com)

Regd Office:  
Bhartiagram, Gajraula  
Distt. Amroha - 244 223  
Uttar Pradesh, India  
CIN : L24299UP2019PLC122657

## Business Responsibility & Sustainability Reporting

### SECTION A: GENERAL DISCLOSURES

#### I. Details of the listed entity

- Corporate Identity Number (CIN) of the Listed Entity  
L24299UP2019PLC122657
- Name of the Listed Entity  
JUBILANT INGREVIA LIMITED
- Year of incorporation  
23-10-2019
- Registered office address  
Bhartiagram, Gajraula, District Amroha-244 223, Uttar Pradesh, India
- Corporate address  
Jubilant Ingrevia Limited, 1A, Sector 16A, Noida - 201 301, Uttar Pradesh, India
- E-mail  
[ESGCommunications@jubl.com](mailto:ESGCommunications@jubl.com)
- Telephone  
91-120-4361502
- Website  
[www.jubilantingrevia.com](http://www.jubilantingrevia.com)
- Financial year for which reporting is being done

Financial year for which reporting is being done	Start Date	End Date
Current Financial Year	01-04-2024	31-03-2025
Previous Financial Year	01-04-2023	31-03-2024
Prior to the Previous Financial year	01-04-2022	31-03-2023

- Name of the Stock Exchange(s) where shares are listed  
National Stock Exchange of India Limited; BSE Limited
- Paid-up Capital  
₹ 158.12 million
- Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report  
Mr. Sharad Kalghatgi  
Vice President-OHS & Sustainability  
1-A, Sector 16A, Noida -201301Uttar Pradesh, India.  
Phone: +91-120-4361502,  
Email: [ESGCommunications@jubl.com](mailto:ESGCommunications@jubl.com)
- 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 are on a consolidated basis including all subsidiaries and excluding Associates.

14. Name of assurance provider: Grant Thornton Bharat LLP

15. Type of assurance obtained: Reasonable Assurance on BRSR selected Core Indicators as per ISAE 3000 (revised) standards.

#### 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	Specialty Chemicals	Manufacturing, Distribution, Sales & Marketing	43.52
2	Nutrition & Health Solutions		17.89
3	Chemical Intermediates		38.59

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	Pyridine & Picolines, Fine Chemicals, Crop protection chemicals and CDMO	2021	43.52
2	Nutrition & Health Ingredients, Animal Nutrition & Health solutions and Human Nutrition & Health solution	2011	17.89
3	Acetyls and Specialty Ethanol	2011	38.59

NIC Code list link: [https://www.ncs.gov.in/Documents/NIC\\_Sector.pdf](https://www.ncs.gov.in/Documents/NIC_Sector.pdf)

#### 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	5	8	13
International	0	4	4

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	25
International (No. of Countries)	60

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

The contribution of export (consolidated) as a percentage of the total turnover of the entity during FY 2025 was 45.75.

c. A brief on types of customers

Jubilant Ingrevia Limited is a global integrated Life Science products and Innovative Solutions provider serving its customers across the pharmaceuticals, life science, nutrition, and a host of other industry sectors worldwide. The company is committed to providing high-quality, cost-effective and innovative ingredients based on its unrelenting adherence to the industry's most demanding standards. Jubilant Ingrevia has a pool of 2100+ employees serving more than 1500 customers in over 50 countries, providing custom research and manufacturing for the pharmaceutical and agrochemical industry partners. It has a diversified end-consumer base (pharma, Nutrition, Agro, & Industrial) As a responsible company, we are dedicated to improving the quality of life with innovative technologies and sustainable solutions

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**IV. Employees**

20 Details as of the end of the Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (H)	% (H / A)
<b>EMPLOYEES</b>								
1.	Permanent (D)	1880	1758	93.51	122	6.49	0	0
2.	Other than Permanent (E)	0	0	0.00	0	0.00	0	0
3.	<b>Total employees (D+E)</b>	<b>1880</b>	<b>1758</b>	<b>93.51</b>	<b>122</b>	<b>6.49</b>	<b>0</b>	<b>0</b>
<b>WORKERS</b>								
4.	Permanent (F)	259	259	100.00	0	0.00	0	0
5.	Other than Permanent (G)*	1286	1265	98.36	21	1.63	0	0
6.	<b>Total workers (F + G)</b>	<b>1545</b>	<b>1524</b>	<b>98.64</b>	<b>21</b>	<b>1.36</b>	<b>0</b>	<b>0</b>

\*Contract workers

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

	No. and percentage of Females		
	Total (A)	No. (B)	% (B / A)
Board of Directors	12	2	16.67
Key Management Personnel	3*	1	33.33%

\*\* Excludes KMP who are BoD as well

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

Particulars	FY 2025 (Turnover rate in current FY)				FY 2024 (Turnover rate in previous FY)				FY 2023 (Turnover rate in the year prior to the previous FY)			
	Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
Permanent Employees	18.30%	17.10%	0%	18.20%	17.7%	24.6%	0%	18.10%	17.5%	15.0%	0%	17.3%
Permanent Workers	8.90%	0%	0%	8.90%	12%	0%	0%	12%	8.7%	0%	0%	8.7%

**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 (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Jubilant Infrastructure Limited	Subsidiary	100	Yes
2	Jubilant Agro Sciences Limited	Subsidiary	100	Yes
3	Jubilant Life Sciences NV, Belgium	Subsidiary	100	Yes
4	Jubilant Life Sciences International Pte Ltd, Singapore,	Subsidiary	100	Yes
5	Jubilant Life Sciences (Shanghai) Limited,	Subsidiary	100	Yes
6	Jubilant Ingrevia (USA) Inc. Formerly known as Jubilant Life Sciences (USA) Inc.	Subsidiary	100	Yes
7	Mister Veg Foods Private Limited	Associate	37.98	Yes
8	AMP Energy Green Fifteen Private Limited	Associate	26	Yes

**VI. CSR Details**

The communities near Jubilant Ingrevia's operational sites are vital stakeholders, so the company is committed to inclusive growth because it works in conjunction with them. The group noticed interior local requests. Community projects concentrate on better healthcare, hygiene practices, schooling, infrastructure development, plus job opportunities. Section 135 and also Schedule VII of the Companies Act are in alignment with Corporate Social Responsibility (CSR). It forms a key element within the firm's green plan. Established back in 2007, the Group's own non-profit arm which is the Jubilant Bhartia Foundation (JBF) drives the planning also the execution of CSR programs across each of the Jubilant Bhartia Group companies. Through these initiatives, sustainable development uplifts local communities, guided via the 4P model. JBF ensures that there is a most meaningful social impact through its prioritization of long-term value creation. More of the details with respect to each of its initiatives at [www.jubilantbhartiafoundation.com](http://www.jubilantbhartiafoundation.com).

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

(ii) Turnover (in ₹): 41,776.16 million

(iii) Net worth (in ₹): 26,270.76 million

**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 Current Financial Year			FY 2024 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, <a href="https://www.jubilantingrevia.com/investors/corporate-governance/policies-and-codes/grievance-redressal-policy">https://www.jubilantingrevia.com/investors/corporate-governance/policies-and-codes/grievance-redressal-policy</a>	0	0	Nil	0	0	Nil
Investors (other than shareholders)	Yes, <a href="https://www.jubilantingrevia.com/investors/corporate-governance/policies-and-codes/whistle-blower-policy">https://www.jubilantingrevia.com/investors/corporate-governance/policies-and-codes/whistle-blower-policy</a>	0	0	Nil	0	0	Nil

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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 Current Financial Year			FY 2024 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders	Yes, <a href="https://www.jubilantingrevia.com/investors/corporate-governance/policies-and-codes/whistle-blower-policy">https://www.jubilantingrevia.com/investors/corporate-governance/policies-and-codes/whistle-blower-policy</a>	6	2	Resolved in Q1 FY26	0	0	Nil
Employees and workers	Yes, <a href="https://www.jubilantingrevia.com/about-us/group-ombudsperson">https://www.jubilantingrevia.com/about-us/group-ombudsperson</a>	0	0	Nil	0	0	Nil
Customers	Yes, <a href="https://jubilantingrevia.com/investors/corporate-governance/policies-and-codes/whistle-blower-policy">https://jubilantingrevia.com/investors/corporate-governance/policies-and-codes/whistle-blower-policy</a>	18	0	Nil	18	0	Nil
Value Chain Partners	Yes <a href="https://jubilantingrevia.com/investors/corporate-governance/policies-and-codes/whistle-blower-policy">https://jubilantingrevia.com/investors/corporate-governance/policies-and-codes/whistle-blower-policy</a>	0	0	Nil	0	0	Nil
Other (please specify)	NA	NA	NA	NA	NA	NA	NA

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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 adaptor mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	GHG Emissions and Energy Management	Risk & Opportunity	Significant Scope 1 emissions arise from direct fossil fuel use (e.g., coal, FO, LSHS), exposing the company to carbon pricing, regulatory tightening, and climate transition risks. Additionally, Scope 3 emissions, primarily from purchased goods, capital goods, and energy-related activities, are substantial. These emissions are under increasing scrutiny from downstream customers and ESG rating agencies, creating risk exposure across the entire value chain.  On the other hand, there is a strategic opportunity in shifting to green supply chains and investing in low-carbon product innovations, such as green chemistry-based offerings. This approach not only helps mitigate environmental risks but also enables the company to meet evolving customer demands and strengthen its competitive position in a transitioning market.	We have implemented an internal carbon price of US\$12 per ton CO2 to drive emission reductions and invest in cleaner energy.  The Company is diversifying its energy mix by adopting renewable sources (solar, biogas, biomass) and integrating biomass as a fuel (with two facilities already 100% biomass-powered).  We also employ waste heat recovery and set annual GHG reduction targets to monitor progress. We are aligning ourselves with SBTi-target setting also to stay aligned with our goals and strategizing to reduce our scope 3 emissions.	Negative
2	Health & Safety	Risk	Operating as a chemical manufacturing business involves inherent health and safety risks. Past incidents, including a fatality and other injuries, highlight the need for stringent safety processes and systems. Ensuring the well-being of employees, contractors, and the community is critical, as any major accident could damage our reputation and disrupt operations.  Any major accident could not only damage our reputation and disrupt operations but also trigger compensation payouts as part of our commitment to supporting affected individuals. In the event of a fatality or critical accident, Jubilant follows a structured compensation process, including compensation for the victim's family and medical expenses, in accordance with labor laws and insurance policies. This could involve financial settlements, medical and reimbursements.	We have enforced a rigorous safety management through regular workplace inspections, equipment checks, and comprehensive process risk assessments (HAZOP, LOPA, JSA, FMEA).  Multi-level safety meetings (site, department, and corporate) and periodic external audits/gap analyses drive continuous improvement in our safety performance.  We also conduct extensive safety training, promote behavior-based safety, and implement Process Safety Management to foster a strong safety culture and protect our people and assets.	Negative

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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 adaptor mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Water Management	Risk	Our operations are heavily dependent on water, and some manufacturing sites (like Gajraula) are in water-stressed regions, where water inavailability poses a direct risk to our operations and the nearby community. In an era of climate change-driven water scarcity, excessive water use or pollution poses significant risks to local communities and can result in regulatory penalties and community backlash. Past incidents (legal actions, fines, and mandated remediation related to water pollution and groundwater extraction) underscore the need for robust water management and compliance.	We regularly assess water-related risks at all sites using tools (e.g., WWF Water Risk Filter, WRI Aqueduct) to identify areas of high water stress.  We have maximized water recycling and reuse, and most facilities achieved zero liquid discharge, and any treated effluent (such as at Bharuch and Savli) is discharged in compliance with regulatory standards, with quality parameters (BOD, COD, TSS, etc.) closely monitored internally and by third parties.  We also engage in water replenishment initiatives – such as rainwater harvesting and rejuvenating community water bodies (e.g., adopting 195 ponds around Gajraula) – to enhance groundwater recharge and ensure sustainable water availability. The Company has set ambitious water conservation targets aligned with the SDGs and national commitments (INDCs) to drive continual improvement.	Negative
4	Product Safety (Consumer & End-User Safety)	Risk	As a supplier to pharmaceutical, agrochemical, nutrition, consumer product, and industrial markets, product safety and responsible sourcing are paramount. Any lapse in ensuring safe products could harm end-user health, violate regulations, and damage our reputation. It is therefore essential to meet stringent customer safety standards and align our sourcing with ESG expectations.	We enforce strict product quality and safety standards. Robust quality control systems are in place, aligned with applicable standards such as FDA and REACH. We work closely with suppliers to uphold ESG criteria across the value chain. The Company conducts Life Cycle Assessments (LCA) and Product Carbon Footprinting for key products to proactively identify and address environmental and safety risks. Our product stewardship practices and supplier policies are regularly updated in line with evolving regulations and customer expectations to ensure continued compliance and consumer safety.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adaptor mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Waste Management	Risk	Our operations generate substantial hazardous and non-hazardous waste. Without proper reduction and management, this waste can contaminate water, air, and soil (through chemical leaching), posing environmental and health risks to employees and neighboring communities. Inadequate waste management also increases the risk of regulatory violations, leading to severe fines and penalties.	Jubilant Ingrevia emphasizes waste minimization and a circular economy approach in its operations.  Hazardous waste is recycled or recovered where feasible (including co-processing in cement kilns) and otherwise disposed of safely via secure landfills or controlled incineration. Non-hazardous waste (e.g., fly ash, metal scrap, plastic, paper, wood) is sent to authorized recyclers or reused by third parties. We also reduce packaging waste by shipping products in bulk and reusing containers like drums and carboys to curtail single-use materials.  Additionally, we convert waste into resources: our effluent treatment processes generate biogas (~9,464 m <sup>3</sup> ) used as fuel on-site, and we recover valuable chemicals from waste streams (conserving approximately 1,169 MT of glacial acetic acid by reusing dilute acetic acid).	Negative
6	Compliance Management (Legal & Regulatory)	Risk	In a highly regulated industry, any failure to comply with laws and standards could adversely affect our financial results and operations. Frequent regulatory changes or stricter enforcement can raise costs and delay product launches. Non-compliance risks legal penalties and reputational damage, and may erode customer trust – especially as key clients demand strong ESG adherence from suppliers. Past fines for regulatory lapses underscore the importance of stringent compliance.	We have established a robust Compliance Management System to monitor and ensure adherence to all applicable laws and regulations. We conduct regular training and awareness programs for relevant personnel to keep them updated on new or changing requirements. This proactive approach and strong ethical governance help prevent violations and maintain stakeholder confidence.	Negative
7	Business Ethics	Risk	Ethical lapses or non-compliance with evolving regulations (such as anti-corruption or tax laws) pose serious legal and financial risks in our industry. Failing to uphold high ethical standards can lead to sanctions, financial losses, and severe reputational damage, undermining stakeholder trust and long-term business continuity.	Jubilant Ingrevia has embedded strong ethical governance and a robust compliance framework across its operations. We reinforce integrity and transparency through a strict Code of Conduct, regular ethics and compliance training, and dedicated policies (e.g., Prevention of Sexual Harassment, human rights) to ensure accountability. These measures help prevent misconduct, ensure legal compliance, and strengthen stakeholder confidence in the Company.	Negative

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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 adaptor mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8	Air Pollution	Risk	Although our processes are not major emitters, but we operate in areas with poor ambient air quality. Any significant increase in air emissions could trigger regulatory action or fines, disrupt operations, and pose health hazards to employees and local communities.	We control emissions through advanced equipment such as electrostatic precipitators, scrubbers, and thermal oxidizers, with continuous monitoring and periodic third-party testing to ensure regulatory compliance. Preventive maintenance is conducted regularly, and ozone-depleting substances are being phased out, with minimal CFC-11 equivalent usage in cooling systems.	Negative
9	Human Capital Development	Opportunity	A skilled and knowledgeable workforce is crucial for achieving operational excellence and advancing our ESG objectives. By investing in employee development and ESG awareness, we can boost productivity, foster innovation, and better adapt to industry changes. Human capital development is therefore seen as an opportunity to enhance overall performance and maintain a competitive edge.	We invest in continuous learning and skill development through a comprehensive Learning Management System (LMS) that provides employees with access to a wide range of training programs and resources. The Company also partners with reputable external institutions to offer specialized training in technical, managerial, and ESG topics. Ongoing upskilling and leadership development ensure our human capital is prepared to meet current and future business needs.	Positive

For more details, please refer to of the sustainability Report 2024-25

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**SECTION B: MANAGEMENT AND PROCESS DISCLOSURES**

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	All employee-related policies are uploaded on the intranet portal of the Company for communication and implementation. Other policies are uploaded on the Company's website in the following links: <a href="https://jubilantingrevia.com/sustainability/policies/ehs-policy">https://jubilantingrevia.com/sustainability/policies/ehs-policy</a> <a href="https://jubilantingrevia.com/investors/corporate-governance/policies-and-codes/policy-on-rpts">https://jubilantingrevia.com/investors/corporate-governance/policies-and-codes/policy-on-rpts</a>								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 27001	ISO 14001 ISO 50001 RC 14001	ISO 45001	NIL	NIL	ISO 14001 RC 14001	NIL	RC 14001	ISO 9001

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Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>									
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	NIL	NIL	There are relevant Goals an targets in following areas:  - Gender Diversity: Targeting an increase in female workforce participation to 20% by FY29 vs FY23, reinforcing the organization's commitment to gender inclusivity.	NIL	NIL	» Water Efficiency: Targeting a 18.9% reduction in specific water consumption by FY29 vs FY23 through improved water management practices.  » Committed to a 21% reduction in Scope 1 emissions by F29 vs F23  » Over 35% of Jubilant Ingrevia's over-all electricity requirement at all manufacturing facilities will be met through renewable energy by FY29.  » 18% reduction in Scope 2 emissions by FY29 vs F23, enabled through energy efficiency enhancements and transition to cleaner energy sources.  » Afforestation Initiative: Aiming to plant 912,000 trees (9.12 lakh) by FY29 as part of environmental conservation efforts.  » To achieve ZWL certification and waste recyclability >99% by FY29	NIL	Support to families to achieve sustainable livelihood (India) Target 2030	NIL
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Following are the key sustainability goals & targets and their achievements during FY 2025:								
	<b>Sustainability Goals</b>	<b>UOM</b>	<b>FY 2025 Target</b>	<b>FY 2025 Achievement</b>					
	Reduce Lost Time Injuries Frequency Rate (LTIFR)	No.	0	0					
	Fatalities	No.	0	0					
	% of renewable energy in the overall energy mix	No.	7	1.3*					
	Reduce the specific energy consumption	GJ/MT	15.33	17.77*					
	Reduce the specific GHG emission	tCO2e/MT	1.53	1.59*					
	Reduce specific water consumption	m3/MT	6.64	6.46					

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>									
	Improve skill and knowledge of employees by imparting training			Training man-days / employee /yr	3	3.8			
*Could not meet the goal due to optimize of Specialty Ethanol business. RE reduced and production reduced, So, Energy Intensity and GHG intensity increased									

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)

Dear Stakeholders,

It is with great pleasure that we present to you the BRSR report of Jubilant Ingrevia Limited for the fiscal year 2024-25. In the face of complex global challenges, we remain steadfast in our commitment to a sustainable future and are proud of the progress we have made as a company.

The global turmoil caused by ongoing conflicts, climate change, and the post-pandemic scenario affecting individuals worldwide, we have achieved several significant milestones.

Our success is rooted in the dedication and values of our people. With more than 2,300 employees across the Company, we emphasise respect, integrity, and agility in all that we do. We continue to foster an inclusive culture and strive to improve our representation goals, knowing that a diverse and balanced workforce allows us to better engage with our customers.

Sustainability is deeply ingrained in our culture and actions. We are committed to delivering on our promise of caring, sharing, and growing. Before the demerger, our sustainability reporting journey began in 2013, following the guidelines of the Global Reporting Initiative (GRI). In parallel, we have implemented various policies and international standards to enhance the maturity and resilience of our management and governance systems, addressing ever-changing business risks, including environmental, social, climate change, and conflict-related risks.

We attained an outstanding 92 percentile globally (CHM Chemicals) with a 58/100 score in the S&P Global ESG Indices CSA 2024 (DJSI). We take pride in attaining a Silver Sustainability rating (score 75) in EcoVadis, placing us among the top 15% of global companies. This achievement underscores our dedication to environmental, social, and governance factors. Additionally, we have received an impressive 'B-' score band from CDP for 'Climate Change' and 'B' score band for 'Water Security' & Supplier Engagement

In line with our commitment to climate mitigation and stakeholder demands, we have conducted a detailed Product Carbon Footprint (PCF) study of 28 products based on Life Cycle Assessment (LCA) following the ISO 14067:2018 standard. We have also engaged a third party assurance the Cradle to Gate LCA-based PCF of these 28 products. We are committed to further greening our power across all our facilities and have engaged a third-party consultant to help us achieve this goal. Improved water recycling up to to 45% in FY 2025 (40% in FY 2024), and reduced specific water consumption by 6%.

We are committed to diversity and inclusion in the workplace. In FY 2025, we achieved our target of increasing the percentage of women in our workforce to 6.5%. We will continue to work towards creating a more inclusive workplace for all employees.

Overall, we maintain an optimistic outlook for the years ahead as we continue to invest in long-term projects that drive growth and sustainability. We have put considerable effort into this sustainability disclosure and value your feedback on how we can further improve.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). CEO & MD

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

10. Details of Review of NGRBCs by the Company

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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	Y	Y	Y	Y	Y	Y	Y	Y	Y	Half Yearly								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	Quarterly								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.										P1	P2	P3	P4	P5	P6	P7	P8	P9
										No								

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

Not Applicable, All principles are covered by policies

(\*) The policies are approved by the Board/ competent authority to which requisite authority has been delegated by the Board

**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**

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

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

**Essential Indicators**

1. Percentage coverage by training and awareness programs on any of the Principles during the financial year

Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programs
Board of Directors	2	Pinnacle 345 & Process Safety Management	16.67%
Key Managerial Personnel	18	COC, POSH, RSM, IT Security, Process Safety Management, PSM Element, KAM, PMP, WINGS, Food Safety Plan, EHS, Central Safety, Pinnacle 345, 5S at plant	100%
Employees other than BoD and KMPs	4,085	COC, POSH, Responsbile care Management, IT Security, Behavioral trainings like Edge, Excelerate, Elevate, Wings etc, Functional trainings KAM (Sales Academy), 5S Safety, Awareness about RC, Pinnacle 345 & its 7 Codes, Being safety aware and surrounding, BE, OHS, EHS, Safety etc	100%

Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programs
Workers	1,138	Topics covered at locations Cardinal rules, Chemical Hazards, BE, Safety, 5S & It's importance RC awareness training for Worker training on Self development, Patrolling & Checking, Surge, LOTO (Lockout & Tag out) Onsite Emergency Plan Cardinal Rules Accident/Incident prevention Hazrad Identification (Near miss, Unsafe Act and Unsafe condition)	79%

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): There is no such recorded case in this financial year.

	Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty / Fine	0	0	0	0	0
Settlement	0	0	0	0	0
Compounding Fee	0	0	0	0	0
Non-Monetary					
Imprisonment	NA	NA	NA	NA	NA
Punishment	NA	NA	NA	NA	NA

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.

Not Applicable

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

Yes, the Company has developed and communicated its Anti-bribery & Anti-corruption policy as part of the employee Code of Conduct (CoC). Please refer to page 13 & 14 of our Code of Conduct, available on the Company's website at the following link:

[https://jubilantingreva.com/Uploads/image/514imguf\\_code-of-conduct-August2021.pdf](https://jubilantingreva.com/Uploads/image/514imguf_code-of-conduct-August2021.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 (Current Financial Year)	FY 2024 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2025 (Current Financial Year)		FY 2024 (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.

Not Applicable as mentioned above

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

	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
Number of days of accounts payables	90	89

### 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 (Current Financial Year)	FY 2024 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	11.63%	38.15%
	b. Number of trading houses where purchases are made from	350	28
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	70.06%	92.54%
Concentration of Sales	a. Sales to dealer / distributors as % of total sales	3.72%	6.55%
	b. Number of dealers / distributors to whom sales are made	172	86
	c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	61.50%	74.35%
Share of RPTs in	a. Purchases (Purchases with related parties as % of Total Purchases)	1.63%	1.79%
	b. Sales (Sales to related parties as % of Total Sales)	0.51%	0.44%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.00	0.00
	d. Investments in related parties as % of Total Investments made	0.00	0.00

### Leadership Indicators

#### 1. Awareness programs conducted for value chain partners on any of the Principles during the financial year:

S.No.	Total number of awareness programs held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programs
1	4	<ul style="list-style-type: none"> <li>» Defensive driving</li> <li>» Vehicle safety rules</li> <li>» Hazard awareness</li> <li>» Enhance driver safety and awareness</li> <li>» Improved driving skills and techniques</li> <li>» Reduce accident and incident</li> <li>» L1 Mock drill at tanker filling area</li> <li>» Fire in tanker during tightening of flange (For Beta Picoline)</li> </ul>	30%

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

Yes, the Company takes disclosures from directors from time to time with respect to changes of interest or concern from the Board members which are placed before the Board meeting.

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

#### Essential Indicators

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

Parameter	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	100%	100%	Jubilant spends on R&D to develop products following 12 principles of Green Chemistry keeping environment, safety & sustainability as major aspects in a glance. Our expanding green product portfolio includes innovations such as Green Acetic Acid with 99% biogenic content and Ethyl Acetate is a green and sustainable solvent with a wide range of applications in industries such as flexible packaging, pharmaceuticals, adhesives, agrochemicals and paints.
Capex	0.35%	0.45%	The CAPEX contribution is planned to generate safety data which helps to develop safe and hazardous-free processes for the products.

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

Yes.

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

95%

#### 3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

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Parameter	Process Description
(a) Plastics (including packaging)	We comply with applicable Plastic Waste Management Rules and follow the Extended Producer Responsibility (EPR) mechanism
(b) E-waste	Not Applicable
(c) Hazardous waste	Hazardous waste is classified in accordance with the Hazardous Waste Management Rules, 2016 (as amended). Reusable waste is sent to authorised end users for recovery, while the remaining waste is safely disposed of at facilities approved by the Pollution Control Board.
(d) Other waste	Not Applicable

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, the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards. The EPR is applicable under Plastic Waste Management.

**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?

Yes, we conducted Product Carbon Footprint (PCF) for 28 products as given below:-

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.
2011	Acetic Anhydride	28.67%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	3CP (3-Cyanopyridine)	2.66%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	Niacinamide	14.51%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	Ethyl Acetate	15.19%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	Acetaldehyde	1.35%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	Pyridine	14.02%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	Beta - Picoline	3.55%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	Gamma Picolene	0.63%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	Alpha Picolene	0.16%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	4 CP (4-Cyanopyridine)	0.09%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>

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.
	Bio Acetic acid	0.03%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	Anichol 60	3.35%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	2-Chloro Pyridine	3.47%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	3,5-Lutidine	1.31%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	2-AMINO PYRIDINE	0.85%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	4-DMAP	1.90%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	2A-4-MP	0.63%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	2,4,6-COLLIDINE	0.29%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	2Amino-5-Chloro Pyridine	0.02%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	Cetyl Pyridinium Chloride	1.06%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	2A-5-MP	0.58%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	Pyridine-2-Aldehyde	0.75%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	AZACYCLONOL	1.34%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	4-Amino Pyridine	0.12%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	Pyridine-2-Ethanol	1.75%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	CTCMP-6	1.28%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	ZPTO 50%	0.12%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>
	Propionic Anhydride	0.30%	Cradel to gate	Yes	Yes, the web link is <a href="https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223">https://www.jubilantingrevia.com/cpage.aspx?mpgid=223&amp;pgidtrail=223</a>

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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

Sr. No.	Name of Product/Service	Description of the risk/concern	Action Taken
	Nil	Nil	Nil

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

S.No.	Indicate input material	Recycled or re-used input material to total material	
		FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
1	-	Nil	Nil

While this information is not recorded at present, we are actively working towards integrating it by engaging closely with our supply chain and strengthening our evaluation mechanisms in the coming years.

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 Current Financial Year			FY 2024 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0	0	0	0	0	0
E-waste	0	0	0	0	0	0
Hazardous waste Other waste	0	0	0	0	0	0

We remain fully compliant with the Extended Producer Responsibility (EPR) framework and all applicable provisions under the Hazardous Waste Management Rules.

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

Sr. No.	Indicate product category	Reclaimed products and their packaging materials as Percentage of total products sold in respective category
1	Nil	0.00%

### 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: (\*other than workers)

Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)	No. (E)	% (E / A)	No. (F)	% (F / A)
<b>Permanent employees</b>											
Male	1,758	1,758	100	1,758	100	NA	NA	0	0	NA	NA
Female	122	122	100	122	100	122	100	NA	NA	122	100
Other	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1,880</b>	<b>1,880</b>	<b>100</b>	<b>1,880</b>	<b>100</b>	<b>122</b>	<b>6.49</b>	<b>0</b>	<b>0</b>	<b>122</b>	<b>6.49</b>
<b>Other than Permanent employees</b>											

Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)	No. (E)	% (E / A)	No. (F)	% (F / A)
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

- b. Details of measures for the well-being of workers: (\*permanent workers only)

NA	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)	No. (E)	% (E / A)	No. (F)	% (F / A)
<b>Permanent employees</b>											
Male	259	259	100	259	100	NA	NA	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>259</b>	<b>259</b>	<b>100</b>	<b>259</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other than Permanent employees</b>											
Male	1265	1265	100	1265	100	NA	NA	0	0	0	0
Female	21	21	100	21	100	21	100	NA	NA	21	100
Other	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1286</b>	<b>1286</b>	<b>100</b>	<b>1286</b>	<b>100</b>	<b>21</b>	<b>1.63</b>	<b>0</b>	<b>0</b>	<b>21</b>	<b>1.63</b>

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

	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
Cost incurred on well- being measures as a % of total revenue of the Company	0.18%	0.02%

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

Benefits	FY 2025 Current Financial Year			FY 2024 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

\*The previous year's data has been corrected to address a typographical error, ensuring accuracy and consistency in our reporting.

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, we ensure that our infrastructure is in line with the latest regulations and our differently abled employees and can get required support from our end.

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

Yes

[https://jubilantingrevia.com/Uploads/image/514imguf\\_code-of-conduct-August2021.pdf](https://jubilantingrevia.com/Uploads/image/514imguf_code-of-conduct-August2021.pdf)

<https://jubilantingrevia.com/careers/diversity-and-inclusion>

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	0	0	0	0
Female	27.27%	75%	0	0
Other	0	0	0	0
<b>Total</b>	<b>27.27%</b>	<b>75%</b>	<b>0</b>	<b>0</b>

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

If yes, give details of the mechanism in brief	Yes/No	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent workers	Yes	Yes, workmen can directly approach to his HOD or HR for any grievance. Further, there is CoC policy under which complaint can be filed with ombudsperson.
Other than Permanent Workers	Yes	Yes, workmen can directly approach to his HOD or HR for any grievance. Further, there is CoC policy under which complaint can be filed with ombudsperson.
Permanent Employees	Yes	Yes, workmen can directly approach to his HOD or HR for any grievance. Further, there is CoC policy under which complaint can be filed with ombudsperson.
Other than Permanent Employees	Yes	Yes, workmen can directly approach to his HOD or HR for any grievance. Further, there is CoC policy under which complaint can be filed with ombudsperson.

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

Category	FY 2025 Current Financial Year			FY 2024 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)
<b>Total Permanent Employees</b>	<b>1,880</b>	<b>68</b>	<b>3.62</b>	<b>1,959</b>	<b>0</b>	<b>0</b>
- Male	1,758	68	3.87	1,845	0	0
- Female	122	0	0	114	0	0
- Other	0	0	0	0	0	0
<b>Total Permanent Employees</b>	<b>259</b>	<b>74</b>	<b>28.57</b>	<b>324</b>	<b>262</b>	<b>80.86</b>
- Male	259	74	28.57	324	262	80.86
- Female	0	0	0	0	0	0
- Other	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY 2025 Current Financial Year				FY 2024 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)		
<b>Employees</b>										
Male	1,758	1,703	96.87	1,634	92.95	1,845	1845	100	1,724	93.44
Female	122	50	40.98	105	86.07	114	51	44.74	111	97.37
Other	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1,880</b>	<b>1,753</b>	<b>93.24</b>	<b>1,739</b>	<b>92.50</b>	<b>1,959</b>	<b>1,896</b>	<b>96.78</b>	<b>1,835</b>	<b>93.67</b>
<b>Workers*</b>										
Male	259	259	100	192	74.13	324	324	100	138	42.59
Female	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>259</b>	<b>259</b>	<b>100</b>	<b>192</b>	<b>74.13</b>	<b>324</b>	<b>324</b>	<b>100</b>	<b>138</b>	<b>42.59</b>

\* Permanent workers

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

Category	FY 2025 Current Financial Year			FY 2024 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
Male	1,758	1,758	100	1,845	1,845	100
Female	122	122	100	114	114	100
Other	0	0	0	0	0	0
<b>Total</b>	<b>1,880</b>	<b>1,880</b>	<b>100</b>	<b>1,959</b>	<b>1,959</b>	<b>100</b>
<b>Workers</b>						
Male	259	259	100	324	324	100
Female	0	0	0	0	0	0
Other	0	0	0	0	0	0
<b>Total</b>	<b>259</b>	<b>259</b>	<b>100</b>	<b>324</b>	<b>324</b>	<b>100</b>

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. Presence of a well-equipped Occupational Health Centre at every manufacturing facility to deal with any occupational health emergency with qualified doctors and paramedical staff, running comprehensive health assessment programs. Covered sites are - Gajraula Manufacturing Facility, Bharuch Manufacturing Facility, Nira Manufacturing Facility, Savli Manufacturing Facility, Ambarnath Manufacturing Facility

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

The Company has established a comprehensive Risk Management framework that plays a critical role in preventing incidents, occupational illnesses, and injuries, while also ensuring emergency preparedness and business continuity. Given the inherent risks associated with its operations and the handling of hazardous chemicals, all sites have implemented a structured approach to Hazard Identification, Risk Assessment, and Risk Management. This approach integrates both qualitative and quantitative methodologies and is subject to regular review, with specific mitigation strategies developed for high-risk areas. The process clearly outlines roles and responsibilities, incorporates mechanisms for monitoring control measures, and emphasizes competency development through training and awareness programs for all personnel involved in high-risk activities. Formal training in risk assessment has been conducted where relevant. For all operational activities—routine, non-routine, or project-based—hazards are identified by trained cross-functional teams. Risk assessments are conducted using tools such as Hazard Identification and Risk Assessment (HIRA), Job Safety Analysis (JSA), and adherence to Standard Operating Procedures (SOPs), which are mandatory to consult prior to the commencement of any task. The Company has instituted

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detailed procedures for process and functional safety, including the application of methodologies such as Safety Integrity Level (SIL) assessments. Identified hazards and associated risks are managed through operational controls guided by the hierarchy of controls principle. Advanced techniques such as What-If Analysis, and Failure are deployed based on specific case requirements. To ensure accountability, all safety observations and hazards are logged into 'Sanchetna', our digital CAPA platform. Meanwhile, incidents—whether minor or major—are captured and investigated through Incident Reporting and Investigation System (IRIS), using robust root-cause tools like 5WHY and Fishbone analysis. Key process hazards, such as the storage and handling of toxic chemicals like ammonia and chlorine, as well as flammable substances such as fuel, have been specifically addressed through Quantitative Risk Assessments (QRA), HAZOP studies, and engineering reviews, conducted with support from both internal and external subject matter experts. QRA, HAZOP, IHRA, What-if Analysis, HIRA, JSA, Safety Audit, Safety Inspections, etc.

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

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

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

Safety Incident/Number	Category	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0.24
	Workers	0	0.53
Total recordable work-related injuries	Employees	0	1
	Workers	0	5
No. of fatalities	Employees	0	0
	Workers	0	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Following are the summary of key measures taken by the entity to ensure safe and healthy work place:

Jubilant Ingrevia has adopted a comprehensive and system-driven approach to workplace safety, anchored in its Occupational Health & Safety (OHS) policy aligned with ISO 45001 standards and global best practices. The Company ensures coverage of all employees, contractors, and visitors under its safety management systems, supported by a trained OHS team, regular audits, and third-party inspections.

Leadership accountability is embedded through weekly Board updates and monthly reviews by the Sustainability Committee. In 2024, the Company launched Project Apollo, a safety transformation program focused on workplace safety, process safety, digitalization, and safety culture enhancement.

Proactive safety is driven through rigorous risk assessments (e.g., HAZOP, LOPA, JSA), daily briefings, toolbox talks, safety committees, behavior-based safety programs, and real-time hazard reporting via digital platforms like Sanchetna and IRIS. Formal training programs, including over 2.5 lakh safety training hours in the year, are conducted regularly for all personnel.

Dedicated process safety systems, contractor safety supervision, permit ownership decentralization, and community emergency preparedness programs further ensure a culture of zero harm. A strict hierarchy of controls and CAPA tracking ensures timely mitigation of risks, making safety a business-wide priority embedded across operations.

To Identify the Unsafe Act / Unsafe Condition & Near Miss Reporting & take corrective preventive action

- » Health & Safety Awareness training program by external & internal – Regular training sessions, led by both internal experts and external specialists, build awareness and reinforce compliance with health and safety protocols across the organisation.
- » Work Permit system implemented – A structured Work Permit System ensures that high-risk activities are conducted with due authorization and under controlled conditions, minimizing operational risks.
- » Investigate Accidents – All incidents and accidents are investigated thoroughly to determine root causes and to implement effective corrective and preventive actions, reducing recurrence.

- » Regular work place Inspection / audit by internal team – Internal teams conduct routine inspections and audits to identify potential safety risks, verify compliance, and promote continuous improvement in safety performance.
- » External health & safety audit by third party – Periodic third-party audits provide independent verification of our health and safety systems, helping benchmark performance and identify gaps for corrective action.
- » Third party hired (Chola MS Risk Service Management) for Implementation of PSM & SMS – We have engaged Chola MS Risk Services for expert-led deployment of Process Safety Management (PSM) and Safety Management Systems (SMS), aligning operations with best-in-class industrial practices.
- » Employee Engagement – Employees are encouraged to actively participate in safety programs, fostering a culture of shared responsibility and awareness throughout the organization.
- » Reward & Recognition – To reinforce safe behaviours, individuals and teams demonstrating exemplary safety practices are recognised and rewarded through structured programs.
- » Safety Committee meeting – Cross-functional safety committee meetings are conducted periodically to review performance, discuss incidents, and recommend improvements to safety systems.
- » Contractor safety committee meeting – Dedicated forums with contractors help ensure alignment on safety expectations, compliance, and accountability throughout outsourced operations.
- » Town halls – Open town halls facilitate two-way communication between leadership and the workforce, with safety as a standing agenda to reinforce commitment and transparency.
- » Monthly Safety Theme Program – Each month, a focused safety theme is launched to promote targeted awareness, training, and engagement on specific risk areas relevant to site operations.
- » Legal compliances – We strictly adhere to all applicable health, safety, and environmental regulations, ensuring full legal compliance through periodic reviews and updates.
- » Safety Improvement Plan – A dynamic, data-driven Safety Improvement Plan is maintained to track action points, monitor progress, and achieve measurable improvements in workplace safety.
- » Process Safety Management Implementation – PSM principles are embedded in high-risk operations to manage hazardous processes systematically, prevent incidents, and safeguard people and assets.

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

Benefits	FY 2025 Current Financial Year			FY 2024 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	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year

Indicate product category	% 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.

Following are 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 at our sites:

1. Trainings on how to handle the tools and tackles safely at workplace provided by the team.
2. Banned Nylon clothes in plant premises and is getting followed strictly.
3. Given on-the-job training for ETP personnel on safe chemical handling procedures and the correct use of personal protective equipment (PPE).

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4. Wire mesh guard provided to cover rotating pulley of RSP. Caution signage placed over wire mesh “Do not overreach beyond it”.
5. Refresher Training on scaffolding safety given to the workmen for scaffolding dismantling/erection jobs.
6. Tie off with PP Rope ensured for lowering and lifting up of scaffolding pipe without fail and also provided Impact resistance hand gloves

**Leadership Indicators**

1. Does the entity extend any life insurance or any compensatory package in the event of death of
  - (A) Employees (Y/N): Yes
  - (B) Workers (Y/N): Yes
2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.
 

Every month we take proof of previous month’s PF and ESI Challan from the contractor(s). It is ensured that dues are getting deducted and deposited by them. In case any observation is noted, action is taken immediately.
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:

Benefits	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 (Current Financial Year)	FY 2024 (Previous Financial Year)	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
Employees	0	0	0	0
Workers*	0	0	0	0

\*Permanent workers only

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): No
5. Details on assessment of value chain partners:
 

Indicate product category	% 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.

Jubilant Ingrevia Limited believes that its workforce is a key asset contributing to the Company’s success. The Company ensures that Health and Safety (OHS) standards at all its locations are benchmarked with the best practices and standards on the globe. Its approach towards best-in-class occupational health and safety standards is articulated in its OHS policy. The Company has deployed a knowledgeable and experienced occupational health and safety management team across all its locations to continuously monitor, manage, and respond to emergencies, if any. The majority of its manufacturing sites are certified ISO 45001. All employees of these locations, who have access to operating sites, are also covered under these OHS management systems which is audited periodically. All visitors coming to the sites are also briefed about basic safety, before entering the premises. The Company is implementing a comprehensive safety management system under the guidance of well renowned safety consulting organisation. Any OHS (Occupational Health & Safety) risks a rise from assessments of health and safety practices and working conditions are immediately addressed by the site OHS management team through necessary corrective & preventive measures. The same is reviewed by both site management and corporate management from time to time. For our suppliers (including contract manufacturers), the Company has established and communicated a ‘Green Supply Chain’ policy expecting our suppliers to provide safe & healthy working conditions and decent labour practices while doing business. The Company also conducts critical suppliers (including contract manufacturers) EHS/ Sustainability audits from time to time and provides their observations/recommendations to suppliers’ management.

**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.

Jubilant Ingrevia is committed to the continuous refinement of and to structured approaches for the strengthening of its Stakeholder Engagement framework. Since FY 2015, the company systematically prioritizes stakeholders as it assesses materiality while actively involving senior leadership as they regularly dialogue with diverse stakeholder groups. This ensures alignment to evolving expectations. It also reinforces the company dedicates itself to active meaningful engagement. The list of key stakeholders, mode of engagement and a list of key topics raised through these engagements are given below.

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

S. No	Stakeholder group	Whether identified as Vulnerable & Marginalised Group (Yes/ No)	Channels of communication	Details of Other Channels of communication	Frequency of engagement (Annually/ Others – please specify)	Details of Other Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Customers	No	Other	Customer meets & Exhibitions » Direct visits » Feedback calls » Online platform – Customer Relation Management (CRM)	Others – please specify	Regularly all throughout the year	» ·Quality » ·Packaging and Labelling » ·Climate Change » ·Timely Delivery
2	Investors and Shareholders	No	Other	» Investors meet & calls, quarterly Investors conference calls with investors attended by Chairman, CCMD, Group CFO, CFO & CEO. » Shareholders/Investors Grievance forums (Dedicated team who takes care of investor relation) » Investors are provided with Annual Report, Quarterly Earnings Release and Sustainability Report » Company website is updated regularly with relevant information » AGM	Others – please specify	Quarterly Annual	» Sustainable business growth to create long term value » Timely receipt of dividends and shares » Timely receipt of financial reports (e.g. Annual Report)
3	Employees	No	Other	» Reward & recognition » Chairmen’s Award » New Joiners’ meet » Long Service Awards » Employee wellness programs » festival/special days celebrations » Exit Interviews	Others – please specify	Regularly all throughout the year	» Faster decision making » Talent pool » Collaboration » Job enrichment » Career growth » No discrimination
4	Partners (Suppliers and Service Providers)	No	Other	» One-on-one meeting with the suppliers. » Virtual meetings/audits with the suppliers and contract manufacturers » Mailers	Others – please specify	Regularly all throughout the year	» ·Transparency with respect to RFQ » Ethical behaviour » Timely payments

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S. No	Stakeholder group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication	Details of Other Channels of communication	Frequency of engagement (Annually/)	Details of Other Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
5	Regulatory Bodies	No	Other	» One to one meetings » Industry bodies and other related platform	Others – please specify	Regularly all throughout the year	» Compliance related to EHS, TAX, labour practice
6	Community	No	Other	» Meetings during formal community engagements » Public hearings » Community interface meet » Suggestion box at gate	Others – please specify	Regularly all throughout the year	» Road safety » Local employability » Environmental pollution » Health and hygiene » Vocational training » Water

### Leadership Indicators

- 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.  
  
Yes, The Company management regularly interacts with key stakeholders i.e. investors, customers, suppliers, employees, etc. The Company has a CSR & Sustainability Committee that updates the progress on the actions to the Board and takes inputs on a half yearly basis.
- 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, continuous feedback of stakeholders is provided through presentations made before the CSR & Sustainability Committee
- Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalised stakeholder groups.  
  
Every year CSR team engage with surrounding community members (including vulnerable/ marginalised groups, if any) and prioritises the stakeholder needs and makes an action plan accordingly. Post approval CSR team implement different projects covering these community members. For further details on our engagements and CSR actions please refer the following link in our Company website:  
  
<https://jubilantingrevia.com/about-us/sustainability/corporate-social-responsibility>

### PRINCIPLE 5: Businesses should respect and promote human rights

#### Essential Indicators

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

Category	FY 2025 Current Financial Year			FY 2024 Previous Financial Year		
	Total (A)	No. of / employees workers covered (B)	% (B / A)	Total (A)	No. of / employees workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	1880	1489	79.20	1,959	1,396	71.26
Other than permanent	0	0	0	0	0	0

Category	FY 2025 Current Financial Year			FY 2024 Previous Financial Year		
	Total (A)	No. of / employees workers covered (B)	% (B / A)	Total (A)	No. of / employees workers covered (D)	% (D / C)
<b>Total Employees</b>	<b>1880</b>	<b>1489</b>	<b>79.20</b>	<b>1,959</b>	<b>1,396</b>	<b>71.26</b>
<b>Workers</b>						
Permanent	259	217	83.78%	324	324	100
Other than permanent	0	0	0	1273	0	0
<b>Total Workers*</b>	<b>259</b>	<b>217</b>	<b>83.78%</b>	<b>1597</b>	<b>324</b>	<b>20.29</b>

\*Only permanent workers considered in above table in FY 2025.

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

Category	FY 2025 Current Financial Year				FY 2024 Previous Financial Year					
	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)
<b>Employees</b>										
<b>Permanent</b>	<b>1880</b>	<b>0</b>	<b>0</b>	<b>1880</b>	<b>100</b>	<b>1,959</b>	<b>0</b>	<b>0</b>	<b>1,959</b>	<b>100</b>
Male	1758	0	0	1758	100	1,845	0	0	1,845	100
Female	122	0	0	122	100	114	0	0	114	100
Others	0	0	0	0	0	0	0	0	0	0
<b>Other Permanent</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Others	0	0	0	0	0	0	0	0	0	0
<b>Workers</b>										
<b>Permanent</b>	<b>259</b>	<b>0</b>	<b>0</b>	<b>259</b>	<b>100</b>	<b>324</b>	<b>0</b>	<b>0</b>	<b>324</b>	<b>100</b>
Male	259	0	0	259	100	324	0	0	324	100
Female	0	0	0	0	0	0	0	0	0	0
Others	0	0	0	0	0	0	0	0	0	0
<b>Other Permanent</b>	<b>1286</b>			<b>1286</b>	<b>100</b>	<b>1,273</b>	<b>0</b>	<b>0</b>	<b>1,273</b>	<b>100</b>
Male	1265			1265	100	1,237	0	0	1,237	100
Female	21	0	0	21	100	36	0	0	36	100
Others	0	0	0	0	0	0	0	0	0	0

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

a. Median remuneration/wages

	Male		Female		Others	
	Number	Median remuneration/salary/ wages of respective category	Number	Median remuneration/salary/ wages of respective category	Number	Median remuneration/salary/ wages of respective category
Board of Directors (BoD)	10	31,25,000	2	29,75,000	0	0
Key Managerial Personnel	2*	2,20,05,000	1	50,60,000	0	0
Employees other than BoD and KMP	1758	66545	122	77769	0	0
Workers	259	67740	0	NA	0	0

\*\* Excludes KMP who are BoD as well

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

	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
Gross wages paid to females as % of total wages	5.82%	5.33%

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

Yes. The primary focal point for human rights issues is the Office of the Ombudsperson, functioning independently under the Group's Whistleblower Policy. It receives and manages complaints including human rights concerns submitted via [ombudsperson@jubl.com](mailto:ombudsperson@jubl.com) or through the [cwiportal.com](http://cwiportal.com) portal. Oversight is provided by the Board's Sustainability & CSR Committee, which reviews related issues and reports periodically through the Sustainability Report and BRSR filings.

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

Jubilant Ingrevia has a structured grievance redressal mechanism to address human rights concerns:

- » The Business Code of Conduct, accessible via the intranet, prohibits discrimination, harassment, child labour, and forced labour. HR teams monitor compliance and investigate violations.
- » A formal Whistle Blower Policy enables employees and Directors to report concerns anonymously, without fear of retaliation, victimisation, or discrimination. This is supported by an independent Office of the Ombudsperson, enhancing corporate governance standards.
- » Grievances can be reported via:
  - ♦ Email: [ombudsperson@jubl.com](mailto:ombudsperson@jubl.com)
  - ♦ Web portal: [www.cwiportal.com](http://www.cwiportal.com), managed independently to ensure confidentiality.
- » The Audit Committee reviews quarterly reports, and the Sustainability & CSR Committee provides additional oversight on ethical and human rights issues.

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

	FY 2025 Current Financial Year			FY 2024 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	1	1	NIL	3	0	NIL
Discrimination at workplace	0	0	NIL	0	0	NIL
Child Labour	0	0	NIL	0	0	NIL
Forced Labour/ Involuntary Labour	0	0	NIL	0	0	NIL
Wages	0	0	NIL	0	0	NIL
Other human rights related issues	0	0	NIL	0	0	NIL

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

	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	01	03
ii) Avg no. of Female employees / workers at beginning of the year and as end of the year	119	114
iii) Complaints on POSH as a % of female employees / workers	0.84%	2.63%
iv) Complaints on POSH upheld	01	02

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

Jubilant Ingrevia has a strict Non-Retaliation Policy embedded within its Whistle Blower Policy to protect complainants from any form of retaliation, victimisation, or discrimination. Under Section 5.1.b "Free of Discrimination or Harassment," it states:

"Employees must respect the rights of all individuals ... irrespective of nationality, race, caste, creed, age, differently abled, religion, gender or sexual orientation ... No one shall discriminate or unfairly treat ... or tolerate racial, sexual or any other kind of discrimination or harassment."

- » The Whistle Blower Policy, enables employees and Directors to report concerns confidentially and anonymously, ensuring that individuals raising complaints especially related to discrimination or harassment are safeguarded from adverse consequences.
- » An independent Office of the Ombudsperson under the Jubilant Bhartia Group ensures neutral and impartial investigation of all complaints.
  - ♦ Email: [ombudsperson@jubl.com](mailto:ombudsperson@jubl.com)
  - ♦ External portal: [www.cwiportal.com](http://www.cwiportal.com), managed independently for full confidentiality.
- » The policy explicitly prohibits retaliation and allows direct access to the Chairperson of the Audit Committee, providing escalation protection.
- » The mechanism is reviewed quarterly by the Audit Committee, ensuring governance-level oversight and compliance.

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

Yes, Jubilant Ingrevia embeds human rights standards in its Supplier Code of Conduct, a legally binding part of all supply agreements. This includes zero tolerance for child/forced labour, guarantees of safe working conditions and fair treatment, and mandatory ethical audits. Suppliers must also report rights violations through the Ombudsperson.

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10. Assessments for the year:

Indicate product category	% 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	-

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

NIL

### Leadership Indicators

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

Jubilant Ingrevia did not receive any human rights-related grievances or complaints during the reporting period. Accordingly, no business processes were modified or introduced in response to such concerns.

As part of our commitment to upholding human rights, we maintain robust governance structures, including a formal Human Rights Policy, periodic Human Rights Risk Assessments (HRRA) across operations, and a structured grievance redressal mechanism led by the Group Ombudsperson. These safeguards are further supported by awareness initiatives and management systems to proactively mitigate human rights risks

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

Jubilant Ingrevia conducted a comprehensive Human Rights Risk Assessment (HRRA) in alignment with globally recognized standards including the UN Guiding Principles on Business and Human Rights (UNGPs), UN Global Compact (UNGC) principles, and International Labour Organization (ILO) conventions. The assessment also factored in country-specific human rights risk indicators and sectoral vulnerability profiles relevant to the chemicals and life sciences industry.

The scope of the due diligence covered:

- 100% of our own operations
- Key suppliers
- Contractual workers
- Vulnerable and at-risk groups, including women, and migrant workers

The assessment focused on identifying actual and potential human rights risks across the following key topics:

- Child labour, forced and compulsory labour, and human trafficking
- Discrimination and harassment
- Freedom of association and collective bargaining
- Health and Safety
- Working Conditions
- Security Practices
- Equal opportunity in recruitment, promotion, and access to training

The methodology included policy and document reviews, process assessments, stakeholder interviews, and a risk scoring exercise based on likelihood, scale, and scope. Findings from this assessment have been integrated into our ESG risk management system and are actively informing action plans on training, supplier engagement, and grievance redressal mechanisms.

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

Yes. The premises of Jubilant Ingrevia are designed to be accessible to persons with disabilities, in line with the requirements of the

Rights of Persons with Disabilities Act, 2016. Key facilities include ramps, handrails, accessible washrooms, and designated parking spaces to ensure barrier-free access for differently abled visitors across major office and plant locations.

4. Details on assessment of value chain partners:

Indicate product category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	76
Discrimination at workplace	76
Child Labour	76
Forced/involuntary labour	76
Wages	76

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

Nil

### 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:

Whether total energy consumption and energy intensity is applicable to the company? (Y/N) Yes

Revenue from operations (in ₹)		FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
		41776161281.00	41357960000.00
Parameter	UOM	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
<b>From renewable sources</b>			
<b>Total electricity consumption (A)</b>	GJ	67,184	77,371
<b>Total fuel consumption (B)</b>	GJ	38,981.00	1,97,862
Energy consumption through other sources (C)	GJ	0.00	0.00
<b>Total energy consumed from renewable sources (A+B+C)</b>	GJ	1,06,165	2,75,233
<b>From non-renewable sources</b>			
<b>Total electricity consumption (D)</b>	GJ	4,40,528	2,87,998
<b>Total fuel consumption (E)</b>	GJ	71,44,608	78,16,468
Energy consumption through other sources (F)	GJ	5,39,520.00	3,59,518.00
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	GJ	81,24,655	84,63,984
<b>Total energy consumed (A+B+C+D+E+F)</b>		82,30,820	87,39,217
<b>Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)</b>	GJ/₹	0.000197	0.000211
<b>"Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)"</b>	GJ/₹	0.004029	0.00428*
<b>Energy intensity in terms of physical Output</b>	GJ/MT	17.77	17.36
<b>Energy intensity (optional) – the relevant metric may be selected by the entity</b>	GJ/MT	17.77	17.36
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			N.
If yes, name of the external agency.			

\*Previous year's data has been updated to incorporate PPP adjustments for consistency and improved comparability.

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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.

Not Applicable

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

	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	12,26,521.00	16,32,359.00
(ii) Groundwater	17,49,707	20,39,826.00
(iii) Third party water	13,906.00	25,923.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>29,90,134</b>	<b>36,98,108</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>29,90,134</b>	<b>36,98,108</b>
Water intensity per rupee of turnover (Water consumed / turnover) [in KL/million ₹]	0.0000715	0.0000894*
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)</b>	<b>0.0014</b>	<b>0.0018**</b>
<b>Water intensity in terms of physical Output (KL/MT)</b>	<b>6.46</b>	<b>7.24</b>
<b>Water intensity (optional) – the relevant metric may be selected by the Entity</b>	<b>NA</b>	<b>NA</b>
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?		N
If yes, name of the external agency.		

\*The previous year's data has been corrected to address a typographical error, ensuring accuracy and consistency in our reporting.

\*\*Previous year's data has been updated to incorporate PPP adjustments for consistency and improved comparability.

4. Provide the following details related to water discharged:

Parameter	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
(iv) Sent to third-parties	1,62,005	1,48,007
- No treatment	0	0
- With treatment – please specify level of Treatment	1,62,005	1,48,007
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
<b>Total water discharged (in kilolitres)</b>	<b>1,62,005</b>	<b>1,48,007</b>
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		N
If yes, name of the external agency.		

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

Yes. Jubilant Ingrevia has implemented Zero Liquid Discharge (ZLD) across the majority of its manufacturing facilities:

- » Most of the manufacturing sites (3 out of 5) operate under a ZLD model, where effluent is fully treated and recycled enabling reuse of process and utility water, significantly reducing freshwater consumption
- » All plants are equipped with state-of-the-art Effluent Treatment Plants (ETP), followed by technologies like Reverse Osmosis (RO) to achieve zero discharge, with treated water reused internally
- » Continuous improvement initiatives including the adoption of rainwater harvesting, process modifications, and innovative technologies ensure sustained ZLD performance and year-over-year reductions in freshwater usage per unit production

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

Safety Incident/Number	Please specify unit	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)*
NOx	MT/ year	649	601
Sox	MT/ year	668	792
Particulate matter (PM)	MT/ year	187	175
Persistent organic pollutants (POP)	NA	Not Monitored	Not Monitored
Volatile organic compounds (VOC)	NA	Not quantified	Not quantified
Hazardous air pollutants (HAP)	NA	Not Monitored	Not Monitored
Others – please Specify, ODS	Kg/Year	19.23	18.04
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N)			N
If yes, name of the external agency.			

\*Previous year's data has been revised to reflect updates in the reporting methodology for improved consistency.

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

Parameter	Unit	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
<b>Total Scope 1 emissions (Break-up of the GHG into CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, if available)</b>	ktCO <sub>2</sub> e	657.40	717.3
<b>Total Scope 2 emissions (Break-up of the GHG into CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, if available)</b>	ktCO <sub>2</sub> e	79.11	57.76
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)</b>	ktCO <sub>2</sub> e/₹	0.000000176	0.000000187
<b>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)*</b>	ktCO <sub>2</sub> e/₹	0.0000003605	0.0000003802*
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>	ktCO <sub>2</sub> e	0.00159	0.00154**
<b>Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity</b>	ktCO <sub>2</sub> e	0.00159	0.00154**
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N)			N
If yes, name of the external agency.			

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8. Does the entity have any project related to reducing Green House Gas emission? Yes

If Yes, then provide details.	During FY 2025, the Company implemented various energy saving projects across its manufacturing sites incurring savings of energy which led to reduction of GHG emission. Few of them are- <ul style="list-style-type: none"> <li>» Efficiency improvement of boilers at Gajraula and Nira</li> <li>» Energy conservation by replacing condensing turbine to back pressure at Gajraula</li> <li>» New technology introduced resulted in stoppage of one MEE &amp; one incinerator at Gajraula</li> <li>» Reduction in steam consumption by replacing steam jet ejectors with dry vacuum pumps across JVL sites.</li> <li>» Optimization of incineration operation across JVL sites to enhance steam generation &amp; fuel reduction</li> </ul>
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\*Previous year's data has been updated to incorporate PPP adjustments for consistency and improved comparability.

\*\*The previous year's data has been corrected to address a typographical error, ensuring accuracy and consistency in our reporting.

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

Parameter	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
<b>Total Waste (in metric tonnes) generated</b>		
Plastic waste (A)	105.39	51.4
E-waste (B)	11.70	0.62
Bio-medical waste (C)	0.10	0.08
Construction and demolition waste (D)	0.00	0.00
Battery waste (E)	0.00	0.00
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	61,499	62,243
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	87,736	1,04,943
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>1,49,351.79</b>	<b>1,67,238.1</b>
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000036	0.0000040437
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000731	0.000082
Waste intensity in terms of physical output (MT/MT)	0.32	0.33
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
<b>Category of waste</b>		
(i) Recycled	92,439	1,13,115
(ii) Re-used	0	0
(iii) Other recovery operations (Co-Processing in cement plant)	3,026	4,781
<b>Total</b>	<b>95,465</b>	<b>1,17,896</b>
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
<b>Category of waste</b>		
(i) Incineration	45331.00	42,536
(ii) Landfilling	8,230	8,668
(iii) Other disposal operations	0	0
<b>Total</b>	<b>53,561</b>	<b>51,204</b>
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	N	

Parameter	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
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If yes, name of the external agency.

\*Previous year's data has been updated to incorporate PPP adjustments for consistency and improved comparability.

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.

Jubilant Ingrevia adopts a structured Reduce–Reuse–Recycle (3R) strategy to manage waste responsibly and minimize the use of hazardous chemicals across its operations.

**Reduce:** The company minimizes packaging waste by dispatching products in bulk and through tankers, reducing dependence on single-use plastic. It actively avoids littering and promotes resource efficiency at every stage of operations.

**Reuse:** Materials such as drums and carboys are reused wherever feasible. Non-hazardous waste - such as fly ash, metal scrap, plastic, paper, and wood are reused by authorized third parties, in alignment with circular economy principles.

**Recycle:** Hazardous waste is managed using a combination of recycling, co-processing in cement kilns, secured landfilling, and incineration, as per regulatory norms and the nature of waste generated at different sites.

To further reduce environmental impact, the company continuously works on improving process efficiency, adopting safer alternatives, and reducing the use of toxic or hazardous chemicals in its products and operations. These actions reflect Jubilant Ingrevia's commitment to sustainable manufacturing, regulatory compliance, and environmental stewardship.

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.	Product/ Service	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1	Gajraula, UP	Integrated captive coal-based power & chemical manufacturing complex	Yes

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

None during this reporting period (FY 2025)

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NA	NA	NA	NA	NA	NA

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/NA).

Yes the entity is compliant with the applicable environmental law/ regulations/ guidelines in India during the reporting period.

### 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:

- (i) Name of the area - Gajraula
- (ii) Nature of operations - Manufacturing
- (iii) Water withdrawal, consumption and discharge in the following format:

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Parameter	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0.00	0.00
(ii) Groundwater	1692548.00	19,73,786.00
(iii) Third party water	0.00	0.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
<b>Total volume of water withdrawal (in kilolitres)</b>	<b>1692548</b>	<b>19,73,786</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>1692548.00</b>	<b>19,73,786.00</b>
Water intensity per rupee of turnover (Water consumed / turnover)	0.000040515	0.000047724
Water intensity (optional) – the relevant metric may be selected by the entity	7.71	8.75
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) Into Surface water	0	0
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(ii) Into Groundwater	0	0
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(iii) Into Seawater	0	0
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(iv) Sent to third parties		0
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(v) Others	0	0
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)	0	0
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	No	
If yes, name of the external agency.		

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

Parameter	Unit	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
<b>Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)</b>	Metric tonnes of CO2 equivalent	-	-
<b>Total Scope 3 emissions per rupee of turnover</b>	tCO2e/ million	-	-
<b>Total Scope 3 emission intensity – tCO2e/ MT of production</b>	H revenue	-	-
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N)	tCO2e/ MT		
If yes, name of the external agency.	No.		

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

No independent study has been undertaken for assessment of the Biodiversity and impacts of our operations with respect to the Ecological Sensitive Area reported under Hastinapur Wild Life Sanctuary located near our site.

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
1	Disposal of Hazardous Waste through Co-Processing in cement plant	Inorganic Raffinate concentrated through multiple-effect evaporators were earlier disposed off by an In-house spray drying system.  A new initiative for the disposal of the Concentrated Inorganic Raffinate is established through Pre-Processing for Co-Processing in cement plant, through CPCB approved Pre-Processing agencies.	Reduction in Air Emissions & avoidance of Odour emissions, in and around the property	NA
2	Water norm reduction for ZPTO	Recycle of MEE/ATFD recovered water into Cooling Tower make-up/reduction in fresh water top up in CT	Approx 6100 KL Fresh Water saved in FY'25.	NA
3	Reduced HZW Disposal to landfill	On the basis of 6R principle of waste management, waste going for disposal to landfill is sent for co-processing in cement industry.	Waste which was earlier sent for end disposal to landfill is being utilized as resource now.	Waste Management
4	High COD Organic effluent generated in production process is being utilized in the scrubbing system.	Concentration effluent of liquid product stream is used for scrubbing of dry powder vent of same product stream. Saving the raw water being utilised for scrubbing and resulting into reduction of net effluent generation from the process.	Reduction in raw water consumption and effluent generation from process. Reduction in net COD pollutant load and effluent stream returned to nature.	Effluent Reduction
5	Modification in scrubbing system of RM tanks of HCl.	Modification in piping network of RM storage tanks and changes in scrubbing media are made by addition of caustic in scrubbing media against raw water earlier used.	Increased the cycle duration of scrubbing media used in the process, resulting reduction in the effluent from scrubbing of RM storage tank vents. Increasing the efficiency of the scrubber system to ensure minimum fumes are released to atmosphere.	Air Emission and effluent reduction.

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

Yes, the company has an onsite emergency plan at every site to take care of site-specific emergency situations and a site mock drill is conducted for the same. In addition, there is off-site emergency plan rolled out by site-specific district administrative heads and our sites take part on such offsite emergency mock drills whenever conducted by local administrative heads to reduce the impact of any such industrial disaster which may happen in surrounding areas

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

No such cases came to our notice during the reporting period.

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

Around 76% of value chain partners (by value of business done with such partners) were assessed for environmental impacts

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### 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 9
- 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	Basic Chemicals, Cosmetics & Dyes Export Promotiona Council (CHEMEXCIL)	National
2	Confederation of Indian Industry (CII)	National
3	European Petrochemicals Association (EPCA)	International
4	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
5	Gujarat Employers' Organisation	State
6	Indian Chemical Council	National
7	Phd Chamber of Commerce and Industry*	National
8	Savli East Waghodia West Association of Industries	State
9	Coal Consumers Association of India	National

#### Leadership Indicators

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

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

Sr. no.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board	Web Link, if available
1	PLI in Chemicals	Representations through industry Associations, connecting with the Ministry and actively participating in stakeholder consultations	No	Others – please specify	NA
2	Anti-dumping Duty	Representations through industry Associations, connecting with the Ministry and actively participating in stakeholder consultations	No	Others – please specify	NA
3	RoDTEP	Representations through industry Associations, state government, central government Ministry	No	Others – please specify	NA
4	SEZ to DTA sale	Representations through industry Associations, state government, central government Ministry	No	Others – please specify	NA
5	BIS and QCO issues	Representations through industry Associations, state government, central government Ministry	No	Others – please specify	NA

Others - please specify: As per need basis:

\*Advocacy is channelized through the Industry Chambers and Associations as well with the relevant Ministries at the state and centre

### 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	Results communicated in public domain	Relevant Web Link
NA	NA	NA	NA	NA	NA

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

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)
		NA	NA	0	0.00%	0.00

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

Jubilant Ingrevia has institutionalized a structured Community Grievance Redressal Mechanism to address concerns from external stakeholders, especially communities residing near its operational sites.

1. **Community Grievance Redressal Policy** ([https://www.jubilantingrevia.com/Uploads/image/769imguf\\_GrievanceRedressalpolicy.pdf](https://www.jubilantingrevia.com/Uploads/image/769imguf_GrievanceRedressalpolicy.pdf))

The Company has adopted a formal **Grievance Redressal Policy**, publicly available on its website, which outlines procedures for receiving, investigating, and resolving grievances from the community in a timely and transparent manner.

#### 2. Access Channels

Community members can raise their concerns through multiple channels:

- Directly contacting the PR & CSR Coordinator at the respective manufacturing site
- Email, telephone, or written communication to site offices (contact details are made publicly accessible)
- In-person submissions during stakeholder consultations or CSR engagements

#### 3. Grievance Handling & Resolution Process

- All grievances are recorded, acknowledged, and assigned a tracking number.
- A designated team investigates the issue and coordinates with concerned departments and local authorities where required.
- Corrective and preventive actions are initiated, with progress communicated back to the complainant.
- A closure report is documented for every grievance resolved.

#### 4. Escalation & Oversight

- Unresolved grievances are escalated to the site head and then, if required, to the Corporate CSR and Sustainability & CSR Committee at the Board level.
- Periodic reviews of grievance trends and resolutions are conducted to ensure effectiveness.

#### 5. Disclosure & Transparency

- Details of grievances received, resolved, and pending (if any) are tracked internally and disclosed annually in the Company's Sustainability Report.
- These insights are also used to improve stakeholder engagement and CSR program design.

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

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Parameter	FY 2025 (Current Financial Year)	FY 2024 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	14.00%	12.00%
Sourced directly from within the district and neighbouring districts	28.00%	28.00%

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 (Current Financial Year)	FY 2024** (Previous Financial Year)
Rural	0%	0%
Semi-urban	62%	55%
Urban	36%	43%
Metropolitan	2%	2%

\* The locations have been categorized based on the RBI Classification System (rural, semi-urban, urban, and metropolitan). The information pertains to all five manufacturing sites and corporate offices, and includes only on-roll permanent employees.

\*\* Previous year's data has been updated as per RBI Classification for consistency and improved comparability.

**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
NA	NA

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 ₹)
	NA	NA	NA

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised / vulnerable groups? (Yes/No) No  
 (b) From which marginalised /vulnerable groups do you procure? None  
 (c) What percentage of total procurement (by value) does it constitute? NA

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
	NA	NA	NA	

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

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

6. Details of beneficiaries of CSR Projects:

S.No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Health	5,98,285	100%
2	Education	33,354	100%
3	Livelihood	4,356	100%

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

**Essential Indicators**

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

Customer feedback is taken both in formal and informal ways depending upon the type of business and products. A standard customer feedback form has been prepared under the already existing customer feedback system. Feedback forms are sent to all customers and feedback is taken at least once a year. Based on the feedback received, the customer satisfaction index is calculated at the end of the year. This customer satisfaction index paves the way forward for respective businesses and gives direction to the sales and marketing team to improve customer satisfaction.

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

	Corrective action taken
Environmental and social parameters relevant to the product	-
Safe and responsible usage	100%
Recycling and/or safe disposal	Disposal information is provided in the Material Safety Data Sheet (MSDS) and Product Labels, and we adhere to disposal regulations as per applicable local laws.

3. Number of consumer complaints in respect of the following

	FY 2025 Current Financial Year			FY 2024 Previous Financial Year		
	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	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	18	0	NA	22	0	NA

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

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

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. We have a defined Policy for Information security; we are also certified in ISO 27001 Standards for Information Security Management System. Web Link: <https://jubilantingrevia.com/privacy-policy>

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.

None

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7. Provide the following information relating to data breaches:
  - a. Number of instances of data breaches – There were no instances of data breaches reported during the reporting period.
  - b. Percentage of data breaches involving personally identifiable information of customers – None
  - c. Impact, if any, of the data breaches - NA

**Leadership Indicators**

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).  
<https://www.jubilantingrevia.com/our-businesses/specialty-chemicals/pyridine-and-picolines>
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.  
 Jubilant Ingrevia Limited provides UN-GHS and European CLP-compliant Safety Data Sheets (SDS). Where required, CLP-compliant SDS in local European languages, annexed with the Identified Uses and Exposure Scenario are provided to the European customers. In addition, SDS in Chinese, Korean and Japanese languages are provided to our Asian customers. The UN GHS SDS are available for download from our website for all our products. These SDS give important information about our products, such as safe handling, storage and disposal. The SDS on jubl.com are generally the latest versions and new SDS are added on an ongoing basis.
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.  
 To provide an effective digital platform for addressing customer queries more efficiently, the Company implemented Salesforce.com, Customer Relationship Management (CRM) software in 2015. Any customer can float a product query and dedicated business personnel respond to those queries online.
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 regarding 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. Through Various information ranging from Name, Address, Batch number, Manufacturing Date, Retest Date, Handling protocol, Hazard statements (if applicable).  
 Yes, the entity carries out surveys about consumer satisfaction.



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**Independent Practitioner’s reasonable assurance report on Identified Sustainability Information in Business Responsibility and Sustainability Report (BRSR) of Jubilant Ingrevia Limited and its subsidiaries**

**To the Board of Directors of Jubilant Ingrevia Limited  
 Noida, Uttar Pradesh, India**

1. We have been engaged to perform a reasonable assurance engagement for Jubilant Ingrevia Limited (‘the Holding Company’) and its subsidiaries as listed in paragraph 3 below (the Holding Company and its subsidiaries together referred to as the ‘the Group’) vide our engagement letter dated 24 July 2025, in respect of the agreed sustainability information listed below (the “Identified Sustainability Information”) in accordance with the criteria stated below. This Identified Sustainability Information is included in the Business Responsibility and Sustainability Report (BRSR) of the Group for the financial year ended 31 March 2025. This engagement was conducted by a multidisciplinary team including assurance practitioners and engineers.

**Identified Sustainability Information**

2. The Identified Sustainability Information for the financial year ended 31 March 2025 is summarised below:

Attribute	Principle	Key Performance Indicator
Enhancing Employee Wellbeing and Safety	Principle 3 – 1(c)	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company
	Principle 3 – 11	Details of safety related incidents: <ul style="list-style-type: none"> <li>• Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)</li> <li>• Total recordable work-related injuries</li> <li>• No. of fatalities</li> <li>• High consequence work-related injury or ill-health (excluding fatalities)</li> </ul>

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Attribute	Principle	Key Performance Indicator
Enabling Gender Diversity in Business	Principle 5 – 3(b)	Gross wages paid to females as % of total wages paid by the entity
	Principle 5 – 7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
Enabling Inclusive Development	Principle 8 – 5	Job creation in smaller towns – Wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the locations, as % of total wage cost
Fairness in Engaging with Customers and Suppliers	Principle 1 – 8	Number of days of accounts payables
	Principle 9 – 7	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events

b. SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20 December 2024 read with BRSR Core Reporting Standard formulated by Industry Standards Forum.

**Management’s Responsibilities**

6. The Holding Company’s management is responsible for selecting or establishing suitable criteria for preparing the Identified Sustainability Information, taking into account applicable laws and regulations, if any, related to reporting on the Identified Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

**Inherent limitations**

7. The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities.

**Practitioner’s Independence and Quality Control**

8. We have complied with the independence and other ethical requirements of International Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (‘IESBA’), which is founded on fundamental principles of integrity, objectivity, professional competence, and due care, confidentiality and professional behaviour.

9. Our firm applies International Standard on Quality Management (ISQM) 1, “Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements” which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

**Practitioner’s Responsibility**

10. Our responsibility is to express a reasonable assurance in the form of an opinion on the Identified Sustainability Information based on the procedures we have performed and evidence we have obtained. We conducted our reasonable assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), “Assurance Engagements other than Audits or Reviews of Historical Financial Information (‘ISAE 3000 (Revised)’)” issued by the International Auditing and Assurance Standards Board (‘IAASB’). This standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information is prepared, in all material respects, in accordance with the Criteria.

11. A reasonable assurance engagement involves assessing the suitability in the circumstances of the Holding Company’s use of the Criteria as the basis for the preparation of the Identified Sustainability Information, assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances and evaluating the overall presentation of the Identified Sustainability Information.

12. The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

13. Given the circumstances of the engagement, in performing the procedures listed above, we:

- a. Performed walkthrough and discussion with individual data owners for understanding business processes and data management processes at manufacturing facilities at Gajraula in Uttar Pradesh.
- b. Visited the corporate office at Noida for data and document verification;

3. Boundary of the report covers Group’s operations in India and overseas, which includes the following sites selected for data review and verification:

S.No.	Name of the holding/subsidiary companies	Indicate whether Holding/ Subsidiary
1	Jubilant Ingrevia Limited	Holding Company
2	Jubilant Infrastructure Limited	Subsidiary
3	Jubilant Agro Sciences Limited	Subsidiary
4	Jubilant Life Sciences NV, Belgium	Subsidiary
5	Jubilant Life Sciences International Pte Ltd, Singapore,	Subsidiary
6	Jubilant Life Sciences (Shanghai) Limited	Subsidiary
7	Jubilant Life Sciences (USA) Inc.	Subsidiary

4. Our reasonable assurance engagement is with respect to the Identified Sustainability Information for the reporting boundary as mentioned above for the financial year ended 31 March 2025 only unless otherwise stated and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR and, therefore, do not express any opinion thereon.

**Criteria**

5. The criteria used by the Holding Company to prepare the Identified Sustainability Information is summarised below (hereinafter referred to as ‘Criteria’):

- a. Regulation 34(2)(f) of the Securities and Exchange Board of India (‘SEBI’) (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘LODR Regulations’) as amended, read with SEBI Master circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11 November 2024 and SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated 28 March 2025; and



- c. Interviewed senior executives to understand the reporting process, governance, systems and controls in place during the reporting period.
- d. Reviewed the records and relevant documentation including information from audited financial statements or statutory reports submitted by the Group to support relevant performance disclosures within our scope.
- e. Evaluated the suitability and application of the Criteria and that the Criteria have been applied appropriately to the subject matter.
- f. Selected key parameters and representative sampling, based on statistical audit sampling tables and agreeing claims to source information to check accuracy and completeness of claims such as source data, meter data, etc.
- g. Re-performed calculations to check accuracy of claims,
- h. Reviewed data from independent sources, wherever available,
- i. Reviewed data, information about sustainability performance indicators and statements in the report.
- j. Reviewed and verified information/ data as per the Criteria;
- k. Reviewed accuracy, transparency and completeness of the information/ data provided;

14. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

#### Exclusions

15. Our reasonable assurance engagement scope excludes the following and therefore we do not express an opinion on the same:
- a. Aspects of the BRSR and data/information (qualitative or quantitative) other than the Identified Sustainability Information
  - b. Operations of the Group other than those mentioned in Identified Sustainability Information section above
  - c. Data and information outside the defined reporting period
  - d. Data related to Group's financial performance, strategy and other related linkages expressed in Identified Sustainability Information.
  - e. The Group's statements that describe expression of opinion, belief, aspiration, expectation, forward looking statements provided by the Group and assertions related to Intellectual Property Rights and other competitive issues.
  - f. Mapping of the Identified Sustainability Information with reporting frameworks other than those mentioned in Criteria above.
  - g. While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.
  - h. The procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

#### Opinion

16. Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information included in the BRSR for the financial year ended 31 March 2025, is prepared in all material respects, in accordance with the Criteria.



#### Other Matter

17. The information pertaining to the financial year ended 31 March 2024, included as comparative information in the Identified Sustainability Information, has been certified by the management and was not subjected to either limited/reasonable assurance engagement.

Our opinion is not modified with respect to this matter.

#### Restriction on use

18. Our reasonable assurance report has been prepared and addressed to the Board of Directors of the Holding Company at the request of the Holding Company solely, to assist the Group in reporting on the Group's sustainability performance and activities. Accordingly, this report may not be suitable for any other purpose and should not be used by any other party other than the Board of Directors of the Holding Company. Further, we do not accept or assume any duty of care or liability for any other purpose or to any other party to whom this report is shown or into whose hands it may come without our prior consent in writing.

#### Grant Thornton Bharat LLP

Abhishek Tripathi

Partner

Dated: 30 July 2025

Place: Grant Thornton Bharat LLP

Plot No. 19A, 2nd Floor, Sector – 16A,

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