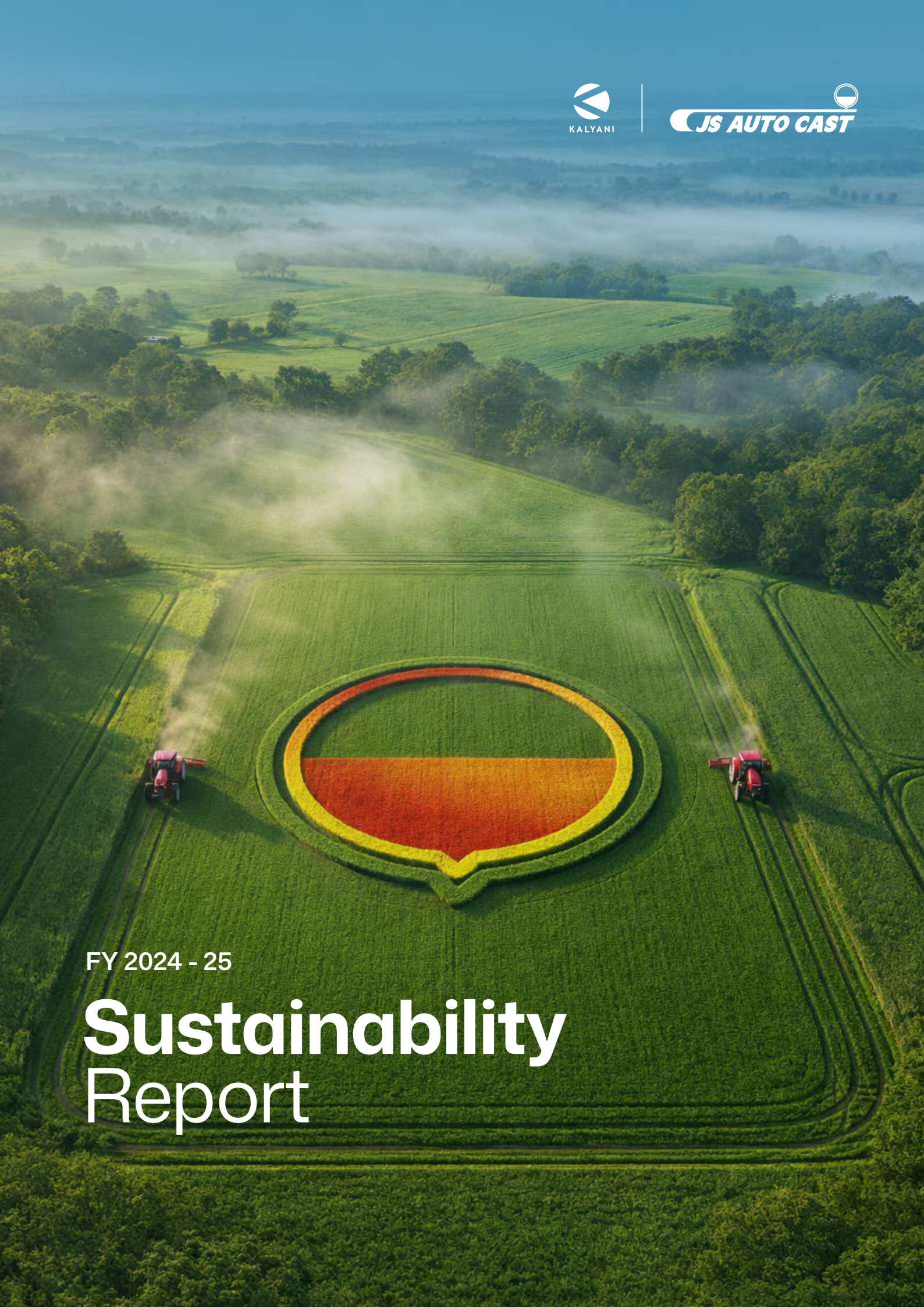
KALYANI | JS AUTO CAST



FY 2024 - 25

Sustainability Report



Contents

	Page No
1. Leadership Messages	
1.1 Message from the Chairman and Managing Director	05
1.2 Message from the Vice-Chairman & Joint Managing Director	06
1.3 Message from the President & CEO	07
2. About the Report	10
2.1 Introduction to the Report / Purpose	11
2.2 Approach to Reporting	11
2.3 Frameworks, Guidelines, and Standards	11
2.4 Scope and Boundaries	11
2.5 Reporting Period	11
2.6 Responsibility Statement	11
2.7 Forward-Looking Statement	11
2.8 Feedback	11
3. Company Profile	12
3.1 JSA at a Glance	12
3.2 About J S Auto Cast Foundry India Private Limited	12
3.3 Milestones	13
3.4 Vision & Mission	14
3.5 Value & Motto	14
4. Awards and Accolades	16
4.1 Awards Received in FY 2024-25	16
4.2 Certifications	17
5. Product Stewardship	18
5.1 Segments served & Revenue contribution	19
6. Sustainability Statement	20
6.1 Sustainability Strategy	21
6.2 Sustainability Framework	22
6.3 Stakeholder Engagement & Materiality Mapping	24
6.4 Materiality Assessment	26
6.5 Sustainability Roadmap	28
6.6 Economic Performance	30
6.7 Corporate Governance	30
6.8 Composition of the Board	31

	Page No
7. Environmental Stewardship	34
7.1 Climate and Energy	36
7.2 Energy Management System	37
7.3 Energy reduction projects	38
7.4 GHG Emissions	39
7.5 Water Stewardship	42
7.6 Water Recycling and Zero Liquid Discharge Commitment	44
7.7 Waste Management and Circular Economy	48
7.8 Waste Generation and Disposal	50
7.9 Biodiversity	52
8. Social Performance	54
8.1 Talent Management	56
8.2 Employee Engagement	56
8.3 Human Rights	58
8.4 Employee Benefit	59
8.5 Health and Safety Training	59
8.6 Hazard Identification and Risk Assessment	60
8.7 Emergency Responses	61
8.8 Safety Reporting Mechanism	62
9. Sustainable Supply Chain	68
9.1 Supply Chain Management Policies	69
9.2 Supplier Code of Conduct	70
9.3 Supplier Selection and Assessment	70
9.4 Supplier Sustainability Assessment	71
10. Community Development	72
11. Contact Information	76

Message from Chairman & Managing Director



Dear Stakeholders,

Over the years, J S Auto Cast Foundry India Pvt Ltd has evolved into a trusted and reliable manufacturer of high-quality castings, catering to the automotive and industrial sectors. Our journey has been defined by resilience, continuous improvement, and a strong commitment to excellence.

It gives me great pride to present our Sustainability Report for FY 2024–25 – a year marked by steady progress and strategic advancement. Despite global economic uncertainties and supply chain challenges, India's economic growth remained strong, supported by infrastructure development and industrial expansion. The Indian automotive and engineering sectors demonstrated resilience, creating opportunities for growth and innovation.

Against this dynamic backdrop, J S Auto Cast maintained a stable performance while reinforcing its focus on operational efficiency, quality enhancement, and sustainable manufacturing practices. Our castings business continues to be the backbone of our success, supported by strong customer relationships and long-term partnerships.

We remain focused on strengthening our manufacturing capabilities, enhancing product quality, and adopting advanced technologies to improve productivity and reduce environmental impact. Investments in process optimization, energy efficiency, and waste reduction initiatives have further strengthened our competitiveness. Sustainability is deeply embedded in our business strategy. We are committed to responsible manufacturing through reduced emissions, efficient use of raw materials, increased recycling of scrap, and optimized energy consumption. Our initiatives in renewable energy adoption, water conservation, and waste management reflect our determination to operate in an environmentally responsible manner.

We believe that sustainable growth goes hand in hand with strong governance and ethical business practices. Our focus on workplace safety, employee development, stakeholder engagement, and compliance continues to remain a priority. By fostering a culture of continuous improvement, we aim to create long-term value for all our stakeholders.

Looking ahead, we remain confident about the opportunities in the automotive and industrial sectors. With our strong technical foundation, experienced workforce, and commitment to innovation and sustainability, J S Auto Cast Foundry India Pvt Ltd is well-positioned to achieve sustainable growth and deliver consistent value.

I extend my sincere gratitude to our employees, customers, suppliers, and partners for their unwavering support and trust. Together, we will continue to build a stronger, more sustainable future.

Warm regards

B.N. Kalyani
Chairman and Managing Director

Message from Vice-Chairman & Joint Managing Director



Dear Stakeholders,

At J S Auto Cast Foundry India Pvt Ltd, integrating Environmental, Social, and Governance (ESG) principles into our business strategy is not merely a compliance requirement, but a reflection of our core values and long-term vision. We firmly believe that sustainability strengthens resilience, enhances operational excellence, and improves our competitiveness in both domestic and global markets.

Our approach to sustainability is structured, measurable, and forward-looking. ESG oversight at the leadership level ensures that key material aspects are addressed with due diligence, balancing profitability with environmental and social responsibility. As a foundry serving the automotive and industrial sectors, we recognize our responsibility in contributing to a low-carbon and resource-efficient manufacturing ecosystem.

We are actively progressing in areas such as energy efficiency, responsible sourcing of raw materials, increased usage of recycled scrap, waste minimization, and emission reduction. Continuous monitoring of energy consumption, process optimization, and investment in cleaner technologies are helping us reduce our environmental footprint. We are also exploring renewable energy integration and energy-efficient equipment upgrades to move steadily toward a lower-carbon future.

We are also aligning ourselves with evolving sustainability regulations and reporting frameworks. Transparent disclosures, ethical governance practices, and compliance with applicable regulatory requirements remain central to our business philosophy. We continue to strengthen internal systems to enhance data accuracy, accountability, and stakeholder confidence.

As global industries move toward decarbonization and sustainable supply chains, the automotive and castings sectors will play a crucial role in reducing greenhouse gas emissions.

J S Auto Cast Foundry India Pvt Ltd is committed to being part of this transformation through continuous improvement, technology adoption, and collaborative engagement with customers and suppliers.

Our sustainability journey is ongoing, and we understand that meaningful progress requires persistence, innovation, and partnership.

I extend my sincere appreciation to our employees, customers, suppliers, partners, and community members for their continued trust and support. Together, we will continue to strengthen our foundation and build a more sustainable and responsible future.

Thank you for your confidence as we move forward on this journey of transformation and growth.

Warm regards

Amit Kalyani
Vice-Chairman & Joint Managing Director

Message from the President & CEO



Dear Stakeholders,

Sustainability is no longer a parallel initiative–it is central to the way we operate, innovate, and grow at J S Auto Cast Foundry India Pvt Ltd. As we present this Sustainability Report, I am pleased to share the progress we have made in embedding responsible business practices across our operations.

Over the past year, we have strengthened our efforts in energy optimization, waste reduction, and resource efficiency. Through improved process controls, better material utilization, increased scrap recycling, and focused energy management initiatives, we continue to reduce our carbon footprint. We are also evaluating renewable energy integration and cleaner technologies to further advance our decarbonization journey.

Operational excellence and sustainability go hand in hand. By modernizing equipment, improving production yields, and adopting digital monitoring systems, we are enhancing productivity while lowering environmental intensity per ton of casting produced. Our approach is data-driven, ensuring that sustainability metrics are integrated into performance management systems.

Safety remains our highest priority. We are committed to fostering a zero-incident culture through structured training, risk assessments, and continuous monitoring. Our employees are the backbone of our organization, and we continue to invest in skill development, engagement initiatives, and a safe, inclusive workplace environment.

We are equally committed to responsible governance. Transparency, ethical conduct, regulatory compliance, and strong internal controls form the foundation of our business. We are aligning our sustainability reporting practices with applicable standards to ensure clear and credible disclosures to our stakeholders.
Our sustainability journey is continuous. While we are proud of our progress, we remain focused on accelerating improvements and setting higher benchmarks in the years to come.

I thank our employees, customers, suppliers, investors, and community partners for their continued trust and collaboration. Together, we will continue to build a stronger, more responsible, and sustainable future.

Warm regards

Sumeet Banga
President & CEO

About the Report

Introduction to the Report / Purpose

This inaugural sustainability report by J S Auto Cast Foundry India Pvt Ltd. presents a transparent account of the company's progress in embedding sustainability into its core operations. It reflects JSA's commitment to openly share its Environmental, Social, and Governance (ESG) performance, offering stakeholders a clear view of its strategic direction. Initiated in FY 2024–25, JSA's sustainability journey is grounded in accountability and aims to strengthen trust through consistent non-financial disclosures.

Approach to Reporting

JSA considers its annual sustainability performance through this report, which outlines the company's strategic approach to ESG integration. It highlights key elements such as stakeholder engagement, ESG initiatives, regulatory compliance, and transparent reporting practices. The report also details JSA's risk management framework, including its response to climate-related risks, and showcases its efforts to foster resilient communities through targeted CSR initiatives.

Frameworks, Guidelines, and Standards

This report has been prepared with reference to the Global Reporting Initiative (GRI) Framework and GRI Universal Standards 2021. JSA's disclosures align with its ESG strategy and materiality assessment, while also reflecting the company's commitment to contributing toward the United Nations Sustainable Development Goals (UNSDGs).

Scope and Boundaries

The report covers JSA's operations across its manufacturing facilities located in Coimbatore and perundurai in India.

Reporting Period

This report presents JSA's performance against its sustainability key performance indicators (KPIs) for the financial year April 1, 2024, to March 31, 2025.

Responsibility Statement

The Board of Directors and senior management collectively affirm their responsibility for the accuracy and integrity of the information presented in this report. They confirm that the disclosures are fair, transparent, and balanced, reflecting JSA's commitment to

Forward-Looking Statement

This report contains forward-looking statements based on current insights and historical performance. These may include terms such as "expects," "intends," "plans," "may," "will," and similar expressions related to JSA's strategy, risk outlook, and future goals. These projections are subject to uncertainties, including changes in regulatory environments and market conditions. While JSA bases its forecasts on reasonable assumptions, it does not guarantee the outcomes of these forward
looking statements.

Feedback

JSA values stakeholder input and invites readers to share feedback, suggestions, or inquiries to support continuous improvement in its sustainability efforts. Comments may be directed to: info@jsautocast.com

Company Profile
(GRI 2-1,2-6,2-28)

JSA at a Glance

JS Auto Cast Foundry India Pvt Ltd., established in 2004 and now part of Bharat Forge (since 2022), is a leading manufacturer of high-precision ductile iron, grey iron, ADI, and SG castings with integrated machining capabilities. Headquartered in Coimbatore, the company supplies safety-critical and high-performance components to automotive, off-highway, agriculture, oil & gas, wind energy and industrial sectors.

About J S Auto Cast Foundry India Private Limited

J S Auto Cast Foundry India Private Limited was incorporated on 20th August 2004 as a private limited company. Later in June 2022, Bharat Forge Limited (part of the Kalyani Group) acquired 100% stake in the Company through its subsidiary BF Industrial Solutions Limited.

we are a reputed producer of rough and machine DI Castings for numerous internationally renowned brands. We credit our success to our reliable and robust processes and the ability to support the customer with Castings for safety critical and high-performance critical

Our commitment to quality and customer satisfaction has made us excel in this dynamic and demanding industry. Our forte lies in producing high quality castings with precision & accuracy. We work collaboratively with our clients to develop solutions that meet their unique requirements.

We stay ahead of the competition due to our willingness to learn and innovate, invest in better equipment and upskill the manpower with technical and managerial expertise.

With a blend of advanced simulation techniques and manpower with decades of experience, we offer rapid product development to meet the urgent needs of the customer. Our production part approval process (PPAP) takes just 3 to 4 weeks. We believe this is our biggest strength. We always work closely with our customers, from developing the prototype to serial production and addressing emergency requirements.



Machine Shop & Finishing
Coimbatore 11000LMT

New Machine Shop & Finishing
Coimbatore

Foundry Facility
JSA SIPCOT, Perundurai 72000LMT

Foundry Facility
JSA SEZ Unit SIPCOT, Perundurai 46000LMT

1. Fully-integrated manufacturing setup located in South India
2. Unit -I (Foundry & Machine shop) in Coimbatore setup in 2004
3. Unit-II (Fully automated Foundry) in SIPCOT setup in 2020 (70km from Unit-I)
4. SEZ unit (Fully automated Foundry) in SIPCOT acquired in 2023 (70km from Unit-I)
5. Combined capacity of ~77400 MTPA (Good castings)
6. Strategically located with excellent Air, Rail, Road connectivity, and access to both Temporary and Skilled Manpower.

Milestones

Founded on the principles of Quality, Innovation and Relentless spirit in 2004, JS Auto Cast Foundry is a name to reckon.

Our integrated capabilities, talent-rich human resource and inclination to adopt and implement new technologies have enabled us able to carve a niche in our industrial sphere.

2004
Started with Cast Manifolds Line
Installed Capacity of 1,800 MTPA

2008
TS 16949 Certified
Started Machine Shop

2012
Customer based increased to 23 customers
Installed Capacity of 6,000 MTPA

2015
Magma 5.1 for Cast Flow
Increased CNC machines to 32nos

2016
In-House heat- treatment, and Thermal Spraying
New Machine shop with two floors are inaugurated

2018
ISO 14001 & OHSAS 18001 Certified
Started Sub Assemblies

2020 - 22
New Foundry at SIPCOT
95 CNC Machines
100% Subsidiary of Bharat Forge

2023 - 24
160+ CNC machines
Acquired Indo shell moulds in Sipcot SEZ unit
Increased capacity to 1.29 Lakhs LMT
Separate cell for NPDForge Ltd

2024 - 25
Upgraded to Magma 6.0
170+ CNC Machines
Added Surface Grinding & Ultra Sound Washing Machines

Vision:

To be a World Class Manufacturing Company, most admired for its People, Integrity, Commitment & Excellence.

Mission:

To Provide reliable and Best of Products with innovative engineering, Honest pricing and building long-term relationships through Customer satisfaction.

Values:

At JSA, we hold our core values sacred. They form the foundation for all of our activities and initiatives.

- Quality & Excellence
- Integrity & Transparency
- Customer Focus
- Innovation & Continuous Improvement processes.
- Safety & Responsibility
- Environmental Stewardship
- Social Commitment

Motto:

The motto of JS Auto Cast Foundry India Pvt Ltd. is reflecting the company's commitment to delivering precise, high-quality cast and machined components while maintaining speed, reliability, and customer satisfaction in every process.



J S Auto Cast operates as a fully integrated foundry and machining solutions provider, managing the complete value chain from product design, simulation and rapid prototyping to moulding, melting, pouring and post-production processes. Their capabilities cover advanced casting technologies for Ductile Iron, Grey Iron and SG Casting and complex-grade castings, enabling them to manufacture highly precise, durable and safety-critical components.

The company's machining division is equipped with a large fleet of CNC, VMC and HMC and turning centres, enabling them to deliver products as fully machined, ready-to-assemble components. With an annual machining capacity of over 20,000 tons, JS Auto Cast supports customers with end-to-end manufacturing, including dimensional inspection, testing, assembly and export-grade packing.

Operationally, JS Auto Cast serves a diversified set of industries including automotive, off-highway, agriculture, hydraulics, oil & gas, wind energy, construction equipment, mining and general engineering. With multiple production units in Tamil Nadu and a strong technical team, the company delivers high-volume, high-complexity and global-standard cast components, making it a reliable supplier for major OEMs in both domestic and international markets.

Awards and Accolades

Awards received in FY 2024-25

1. JSA Ltd. has been awarded the Q-Prime from Daimler.





2. JSA Received best supplier quality award from Vestas.





Certifications

We have obtained certifications in several areas and continuously update them to align with stakeholders' expectations, evolving ecological requirements, and the dynamic nature of our business landscape. These certifications serve as a testament to our dedication to sustainable practices.

The list of certifications is presented below

ISO 45001:2018

ISO 9001: 2015 Quality Management Systems.

ISO 9001:2015

ISO 45001:2018 Occupational Health and Safety Management Systems.

International Organization for Standardization
ISO 14001:2015

ISO 14001:2015 Environmental Management Systems.

CERTIFIED IATF 16949:2016

IATF 16949: 2016 Quality Management Systems for Automotive Parts.

TISAX®

TISAX (Trusted Information Security Assessment Exchange)



Product Stewardship

(GRI 416-1,416-2,417-1,417-2,417-3)

With excellent manufacturing capabilities at our behest, we provide end to end, one stop, optimal, reliable & Innovative solutions and are known as one of the best in the industry. Over the last couple of decades, J S Auto Cast has been investing in state-of-the-art technology and have been specifically focusing on the development of new dependable products

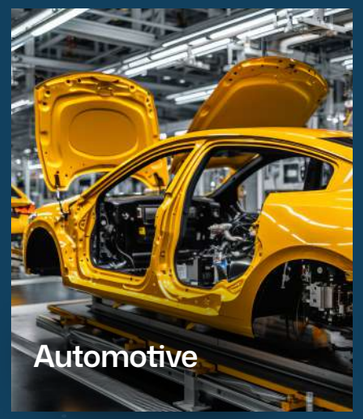


At J S Auto Cast Foundry India Pvt Ltd., product stewardship is a core principle that guides our approach to responsible manufacturing. We recognize that the environmental and social impact of our products extends far beyond the factory floor, encompassing the entire lifecycle—from design and raw material sourcing to production, usage, and end-of-life management.

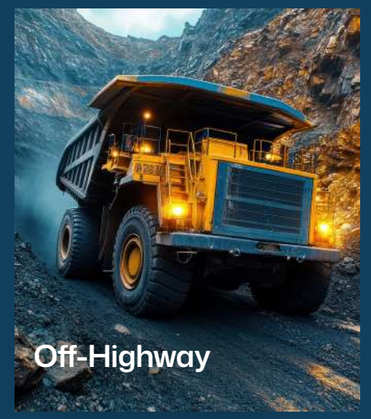
Our engineering and design teams are focused on developing high-performance components that meet stringent safety and quality standards while minimizing environmental footprint. We prioritize the use of durable, recyclable, and energy-efficient materials, and continuously explore innovations that reduce resource intensity without compromising product integrity.

JSA actively collaborates with suppliers and customers to enhance product sustainability across the value chain. This includes promoting responsible sourcing practices, reducing packaging waste, and supporting circular economy principles through material recovery and reuse initiatives.

Segments served & Revenue contribution











JSA Sustainability Statement

At JSA, sustainability is not just a principle—it's a strategic imperative woven into the fabric of our operations and long-term vision. We recognize that responsible growth requires a deliberate balance between economic performance, environmental stewardship, and social impact.

Our approach is rooted in the belief that future-ready businesses must innovate not only for profitability but also for planetary resilience and community well-being. JSA's sustainability framework is designed to generate enduring value for stakeholders while aligning with global expectations for ethical and transparent corporate conduct.

Pillars Supporting Sustainability Strategy

We have structured our strategy around three foundational pillars:

1. Environmental Responsibility

Reducing ecological impact through resource efficiency, emissions management, and circular practices.

2. Social Engagement

Empowering communities and fostering inclusive growth through targeted initiatives and employee-driven outreach.

3. Governance & Quality Excellence

Upholding rigorous standards in quality, compliance, and ethical governance to ensure trust and customer satisfaction.

By integrating these pillars into our decision-making and performance metrics, JSA is committed to advancing a planet-positive agenda. Our goal is to continuously evolve, adapt, and lead with purpose—ensuring that sustainability is not a destination, but a dynamic journey of improvement and impact.

JSA Sustainability Framework

JSA's sustainability framework is built on a resilient foundation of ethical leadership, adaptive strategy, and stakeholder-centric innovation. We recognize that navigating today's complex environmental and social landscape requires more than compliance–it demands foresight, integrity, and systemic thinking.

Our guiding principles enable us to:

- Anticipate and manage risks across our operations and value chain
- Identify and seize opportunities that benefit customers, investors, employees, and communities
- Ensure accountability through robust governance and transparent reporting
- At the heart of our approach is a commitment to ethical conduct and open dialogue. We believe that long-term viability hinges on trust–earned through consistent action, responsible decision-making, and measurable impact.
- JSA continuously evolves its sustainability practices to meet rising expectations and emerging challenges. This includes:
- Developing scalable, science-based solutions that reduce environmental burden
- Promoting inclusive growth and equitable outcomes across our ecosystem

  Aligning our operations with global sustainability standards and frameworks

By translating strategic intent into operational excellence, JSA ensures that sustainability is not a parallel initiative–but a core driver of performance, innovation, and resilience.

JSA's Path to Sustainable Transformation

At J S Auto Cast Foundry India Pvt Ltd. (JSA), sustainability is not a side initiative–it is a core philosophy that drives every aspect of our operations. Our roadmap reflects a deep commitment to harmonizing industrial growth with ecological balance and social progress. Through measurable goals and strategic action, JSA is shaping a future that is resilient, inclusive, and ethically governed.

Our sustainability strategy is structured around three foundational pillars: Environmental Stewardship, Social Impact, and Governance Excellence. Each pillar is supported by specific, time-bound targets aligned with global standards and the United Nations Sustainable Development Goals (SDGs).



Environmental Stewardship: Engineering a Low-Carbon Future

JSA is actively reimagining its operations to reduce environmental impact while enhancing resource efficiency. Our key targets include:

- **Energy Transition:** Achieve **80% renewable energy** usage and reduce **energy intensity by 50%** by 2030 through solar, wind, and hybrid energy systems.
- **Circular Resource Use:** Integrate **96% secondary raw materials** and recycle **50% of water** by 2030, supported by material flow analysis and life cycle assessments.
- **Water Stewardship:** Become water positive by 2030 using advanced recovery systems and zero-discharge technologies.
- Carbon Management: Cut **Scope 1, 2, and 3 emissions by 55%** by 2033, with a goal of **carbon neutrality by 2045**, leveraging carbon accounting tools and green logistics.
- **Waste Minimization:** Reduce w**aste intensity by 50%** and achieve **zero waste to landfill** by 2045 through lean manufacturing and industrial symbiosis.

Social Impact: Empowering People and Communities

JSA's social strategy is designed to foster inclusive growth, safety, and community development:

- **Human Capital Development:** Provide 4**8 hours of annual training** per employee and ensure **zero reportable accidents** by 2030 through safety culture and skill enhancement.
- **Diversity & Inclusion:** Increase **female workforce representation to 10%** by 2030, supported by inclusive hiring and mentorship programs.



- **Stakeholder Engagement:** Partner with suppliers to achieve **>75% sustainability index** and **50% renewable energy adoption,** using ESG scorecards and supplier audits.
- **Community Upliftment:** Plant **10,000 trees,** support **10,000 individuals,** and implement **education and skill-building programs** by 2030, guided by social impact assessments.

These initiatives reflect JSA's belief in shared prosperity, where business success is deeply connected to societal well-being.

Governance Excellence: Ethics, Compliance, and Transparency

JSA's governance framework is built on integrity, accountability, and global best practices:

- **Regulatory Compliance:** Ensure **100% adherence** to environmental, labor, and data privacy regulations through automated compliance systems and third-party audits.
- **Ethical Culture:** Train **100% of employees** in business ethics and ensure full compliance with **human rights standards,** supported by whistle-blower mechanisms and ethics committees.

Governance is reinforced through **digital dashboards, internal audits,** and **stakeholder feedback loops,** ensuring transparency and ethical conduct across all levels.

Stakeholder Engagement

Stakeholder Engagement & Materiality Mapping:

Shaping JSA's Sustainable Priorities

At J S Auto Cast Foundry India Pvt Ltd. (JSA), understanding what matters most–both to our stakeholders and to the long-term resilience of our business–is at the heart of our sustainability strategy. Through a structured process of stakeholder engagement and materiality assessment, JSA identifies the issues that will shape our operating environment, influence strategic decisions, and define our impact across environmental, social, and governance dimensions

Engaging Stakeholders: A Dialogue That Drives Direction

JSA views stakeholder engagement not as a formality, but as a strategic tool for insight, alignment, and accountability. Our stakeholders–ranging from employees and customers to suppliers, investors, regulators, and local communities–offer diverse perspectives that help us refine our priorities and anticipate emerging challenges.

We engage through:

- **Employee feedback** forums and pulse surveys to understand workplace needs and aspirations.
- **Customer dialogues** to align product innovation with sustainability expectations.
- **Supplier partnerships** to promote ethical sourcing and shared ESG goals.
- **Community outreach** to address local concerns and foster inclusive development.

This continuous dialogue enables JSA to build trust, co-create solutions, and ensure that our sustainability roadmap reflects real-world expectations

Materiality Assessment: Prioritizing What Matters Most

Our materiality assessment is a structured process designed to identify the ESG issues that are most critical to JSA's long-term success and stakeholder value. It involves:

- **Issue Identification:** Mapping a comprehensive list of ESG topics relevant to our operations, sector, and global sustainability trends.
- **Stakeholder Input:** Gathering insights from internal and external stakeholders to evaluate the relevance and urgency of each issue.
- **Impact Analysis:** Assessing how each issue affects JSA's business continuity, reputation, regulatory compliance, and strategic growth.
- **Prioritization:** Plotting issues on a materiality matrix to visualize their significance to both JSA and its stakeholders.

This process helps JSA focus its resources on high-impact areas such as:

- Climate action and emissions reduction
- Water and energy efficiency
- Workforce safety and diversity
- Supply chain transparency
- Data privacy and ethical governance

Anticipating the Future: Strategic Foresight Through Materiality

Materiality isn't static–it evolves with the business landscape. JSA uses its materiality insights to:

- **Adapt to regulatory shifts** and stakeholder expectations
- **Mitigate long-term risks** such as climate volatility and resource scarcity
- **Seize opportunities** in green innovation, circular economy models, and inclusive growth

By embedding materiality into strategic planning, JSA ensures that sustainability is not reactive but proactive preparing the company to thrive in a future defined by complexity and change



Stakeholder Engagement Process

Identification of key issues that shall shape the operating environment as well as potential long-term impacts and challenges

Examining the challenges at a grassroot level for designing effective mitigation strategy

Recognizing the opportunity in face of changing business dynamics in order to stay ahead of peers

Understanding potential disruptions to the market, business model and supply chain thereby enabling JSA to respond pro-actively and effectively

Establishing partnerships with industry experts to actively shape the business model in a proactive manner

Materiality Assessment

In fiscal year 2024, J S Auto Cast (JSA) conducted a comprehensive assessment to evaluate and prioritize its environmental, social and governance (ESG). JSA understands the critical need to consider both financial and non-financial aspects in its materiality assessment. By adopting the concept of double materiality, JSA ensures that it addresses the impacts of its operations on the environment and society, as well as how environmental and social factors influence its financial performance.

The concept of double materiality has been adopted for JSA. Double materiality is the principle that defines the ESG topics important to both JSA's business (financial materiality) and its stakeholders (impact materiality). It represents the union of these two perspectives, meaning a topic is considered material if it is relevant from either an impact standpoint or financial standpoint, or both.

- **Impact materiality:** How the company's activities affect the environment and society (pollution, human rights, labour practices).
- **Financial materiality:** How environmental and social issues impact the company's financial performance (climate risks, regulatory changes).

Materiality assessments guide strategy alignment, going beyond sustainability reporting to address key business and stakeholder concerns, in line with EU's CSRD directive and GRI Standards (2021).

Companies under the EU's CSRD must disclose both impact and financial materiality on sustainability matters. As JSA caters to EU market, the Company has ensured its materiality assessment to be in line with CSRD requirements and hence, conducted the Double Materiality assessment.

Materiality Assessment Process

1. Understanding the organization's context: JSA initiated its materiality assessment by creating a high-level overview of its activities and business relationships. This initial step involved analysing the sustainability context in which the company operates and identifying its stakeholders.

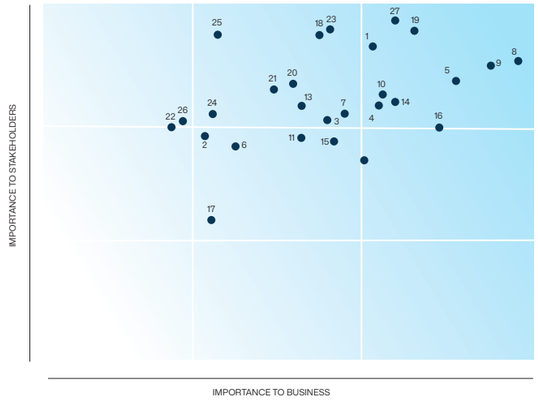
HSA's materiality assessment involves engaging with a diverse range of stakeholders including internal stakeholders like Board of Directors, Senior Management, employees, and external stakeholders like regulatory authorities, suppliers, customers, and community. Materiality survey was conducted via online google form for employees / suppliers / customers / community representatives / Regulatory authorities, one on-one sessions for Board of Directors / Senior Management and in person responses were taken in case of workers.

This comprehensive understanding provided critical insights into JSA's actual and potential critical insights into JSA's actual and potential impacts, forming a foundation for the assessment process.

2. Identifying actual and potential impacts: The next step involved identifying JSA's actual and potential impacts on the economy, environment, and people, including human rights considerations. This encompassed a thorough examination of the company's operations and business relationships to recognize where and how these impacts occur. This step is crucial for understanding the breadth and depth of JSA's influence across various dimensions.

3. Assessing the significance of the impacts: With identified impacts in hand, JSA assessed their significance to prioritize them effectively. This assessment combined quantitative and qualitative analyses to determine which impacts were most significant. The significance of each impact was evaluated based on various factors, including the sectors in which JSA operates and its business relationships. This step sometimes required subjective judgment to accurately reflect the importance of each impact.

4. Prioritizing the most significant impacts for reporting: The final step involved organizing the impacts from most to least significant. JSA prioritized the most critical issues for reporting, ensuring that the most relevant and impactful topics were highlighted in its sustainability strategy. This prioritization ensures that JSA addresses the areas of greatest concern and influence, aligning its efforts with stakeholder expectations and sustainability goals.



Materiality Matrix

M1	Sustained performance & quality	M10	Brand risk/reputation
M2	Health, safety & environment	M11	Customer satisfaction
M3	Climate change	M12	Disaster recovery
M4	Intellectual property	M13	Supply chain management
M5	Innovation	M14	Corporate governance & business ethics
M6	IT, data centre & far sight disaster recovery	M15	Local communities
M7	Human capital development	M16	Diversity, inclusion and equity
M8	Maintenance	M17	Biodiversity
M9	Data protection	M18	Public policy advocacy

To make the materiality matrix simpler and understandable to different stakeholders, results of materiality assessment are moderated. Moderation is a process of combining similar material topics. Optimum number of material topics helps organization to channelize efforts on identified material topics and maintain a sharper focus. Identified high-high material topics will be considered while revising ESG roadmap and framing ESG strategy. Various material issues are combined as mentioned in the table below:

Material Topics & Enterprise Value Creation

JSA identifies material topics that drive long-term value and resilience. Internally, these include performance & quality, IP, innovation, IT infrastructure, human capital, data protection, and supply chain management. Externally, key areas are climate change, health & safety, governance, community engagement, biodiversity, and customer satisfaction.

These topics reflect JSA's commitment to double materiality–linking financial performance with broader societal impact. The materiality assessment was formally approved by the Board ESG Committee and Board of Directors, reinforcing transparency and strategic alignment.



Sustainability Roadmap

At JSA, sustainability is not merely a strategic initiative—it is a foundational value that informs every aspect of the company's operations and decision-making. Recognizing the long-term impact of its actions on customers, investors, employees, supply chain partners, and local communities, JSA has developed a comprehensive roadmap to guide its sustainability journey. This roadmap is rooted in the understanding that environmental, social, and governance (ESG) considerations are deeply interconnected and essential to long-term business resilience.

JSA's roadmap is designed to be both intentional and adaptive, reflecting its commitment to continuous improvement and innovation. The company views sustainability as an evolving process—one that demands proactive engagement, bold thinking, and measurable outcomes. With strong leadership driving this vision from the top, sustainability principles are embedded across all levels of the organization, ensuring alignment from the boardroom to the shop floor.

Looking ahead to FY 2030, JSA has set a clear ambition: to emerge as a leader in ESG within the manufacturing sector. This ambition is underpinned by a purposeful strategy to catalyse positive change through targeted ESG initiatives and responsible investments. JSA understands that true leadership in sustainability requires more than intent—it demands transparency, accountability, and execution. To that end, the company has established a set of ambitious ESG goals aligned with its long-term vision, including measurable targets for energy efficiency, emissions reduction, and stakeholder engagement.

A cornerstone of JSA's roadmap is its decarbonization strategy. As global momentum builds toward a low-carbon economy, JSA is committed to reducing greenhouse gas emissions across its operations. The roadmap outlines a phased approach to decarbonization, incorporating advanced technologies, process optimization, and best-in-class practices. This strategy enables JSA to minimize its environmental footprint while maintaining operational excellence and competitiveness.

JSA's ESG roadmap reflects a comprehensive and integrated approach, addressing environmental stewardship, social responsibility, and governance excellence in equal measure. By embedding ESG principles into the heart of its business strategy, JSA ensures that sustainability is not a peripheral initiative but a core element of its organizational identity. This strategic alignment empowers JSA to navigate the complexities of a rapidly evolving global landscape and positions the company as a forward-thinking leader in driving sustainable transformation across the manufacturing sector.



ESG Roadmap - 7 Objectives & 25 Measures : Aligned with UN SDGs

ENVIRONMENTAL

We strive to protect the environment by improving efficiency and reducing emissions.

Improving resource efficiency

1	80 % Renewable Energy	2030
2	60% reduction in Energy Intensity	2030
3	40% lesser freshwater	2030
4	60% Recycled water	2030
5	Water Positive	2030
6	Zero Waste to Landfill	2030

Reducing emissions & waste

7	50% lesser Scope 1 & 2 emissions	2030
8	30% lesser Scope 3 emissions	2030
9	50% Waste Intensity	2030
10	50% Secondary RM	2030
11	Carbon Neutral	2040

SOCIAL

We strive to nurture our people, business partners and communities by empowering them to shape the future.

Growing human capital

12	>75% in Employee Engagement	2030
13	75% reduction in Lost Time Incidents Frequency Ratel	2030
14	20% women in managerial & Leadership positions	2030

Engaging business partners

15	Ensuring ESG practices at Suppliers	2030
16	50% RE use by Top suppliers	2030
17	PCF for mainstream products	2030
18	30% lesser CO2 in Freight / Unit	2030

Giving back to communities

19	Plant 1Million Trees	2030
20	100 Green villages	2030
21	Education & Skill development	2030

GOVERNANCE

We strive to build an organization which stakeholders can trust by ensuring good governance and ethics.

Growing human capital

22	100% compliance	
23	Effective Data privacy management	

Compliance to ethics

24	Deployment of Business Ethics policies	
25	100% employees trained on Business ethics	

11 of 17 SDGs favourably impacted through our roadmap



Economic Performance

(GRI 201-1, 201-3, 201-4)

"JSA continues to demonstrate strong economic performance, highlighting its competitive strength in global markets. The company's consistent growth in revenue and profitability is fueled by a diversified business portfolio, strategic partnerships, and a focus on innovation. With a robust order book and expansion into new markets and product lines, JSA is well-positioned for sustained success."



At JSA, transparency is more than a guiding value—it's a core aspect of the company's business strategy, vital to maintaining financial strength and delivering long-term value to stakeholders. The company upholds a solid capital structure marked by low debt and healthy cash flows, ensuring both economic value creation and resilience in a dynamic market landscape.

Strategic fund allocation is a top priority, with resources channelled into high-impact growth to enhance financial stability and investment effectiveness. This disciplined financial approach is reinforced by a dependable supplier network and a robust business model, both of which contribute to JSA's sustained success.

JSA's diverse product portfolio strengthens its market position, enabling the company to meet varied customer needs and respond swiftly to changing market conditions. By managing resources efficiently and sustainably, JSA continues to elevate its financial performance.

With a steadfast commitment to transparency, sound financial governance, and strategic investment, JSA consistently delivers stakeholder value. This approach builds lasting trust among investors, customers, and partners, while driving long-term growth and reinforcing JSA's leadership in the industry.

Governance and Integration of Sustainability into Governance

Corporate Governance

(GRI, 2-10, 2-11,2-12,2-14,2-15,2-17,2-19,2-20,2-23,2-26,2-27, 205-1,205-2,205-3,415-1)

"JSA's governance is characterized by a strong commitment to ethical business practices and regulatory compliance. JSA ensures that all employees are trained in business ethics and maintains full adherence to relevant laws and regulations, as evidenced by its 100% compliance rate. This approach underscores JSA's dedication to maintain high standards of corporate governance."



- **Strategic Approach**

JSA's governance framework ensures ethical, transparent, and accountable operations. With strong board oversight, regular audits, and strict compliance, the company maintains integrity across all levels. By promoting ethical conduct and continuous improvement, JSA builds trust and drives long-term value for its stakeholders.

- **Governance Philosophy**

JSA's governance is built on fairness, transparency, and accountability. Its well-defined policies and procedures ensure ethical conduct, business continuity, and long-term integrity across all operations.

- **Governance Framework and Structure**

JSA's governance framework is built on clear principles and policies covering ethics, compliance, risk management, transparency, and performance. Key policies—including the Code of Conduct, Whistle-blower Policy, and Anti-Corruption guidelines—set strong standards for responsible behaviour and sustainable growth.

The Board of Directors leads with accountability, overseeing JSA's operations and ensuring sound decisions across economic, environmental, and social areas.

J S Auto Cast Foundry India Pvt Ltd. benefits from the strategic guidance of a seasoned and diverse Board of Directors, whose leadership is central to the company's strong governance framework. Their combined expertise propels JSA toward operational excellence, financial resilience, and sustainable growth.

With a progressive outlook, the Board continually advances governance standards, aligning business expansion with environmental stewardship and decarbonization goals. As the company's highest governing authority, the Board ensures full compliance with applicable laws and regulations, reinforcing JSA's standing as a reliable and forward-thinking organization.

Composition of the Board

Sr. No.	Name of Director	Designation
1	VARUN SUNIL SHAH	Director
2	RAJHAGOPALAN SUDHARSSANAM	Director
3	SUMEET BANGA	Director
4	SWAPNA KAILASNATH NAGARKAR	Director
5	SURESH KUMAR	Director

Policies

JSA maintains a strong foundation of corporate policies that provide a structured framework for its global operations. These policies guide conduct across all facets of the business, underscoring the company's unwavering commitment to ethical excellence. To remain aligned with dynamic global standards and industry best practices, JSA routinely reviews and updates its guidelines. This forward-looking approach reflects the organization's dedication to integrity, regulatory compliance, and responsible business practices worldwide.

The company's Corporate Policies are listed below:

- Anti-Corruption and Anti-Bribery Policy
- Corporate Social Responsibility (CSR) Policy
- JSA Limited Whistle Blower Policy
- Supplier Code of Conduct
- Human Rights Policy
- JSA Tax Policy
- Data Prevention and Protection Policy
- Prevention of Sexual Harassment (POSH) Policy
- ESG / Sustainability Policy
- Energy Policy
- Occupational Health, Environment & Safety Policy

- **Business Ethics**

JSA follows clear policies to ensure ethical conduct across all operations. With codes of conduct for employees and suppliers, and a strong risk management policy, the company maintains a zero-tolerance approach to unethical behavior.
Transparency, accountability, and compliance with national and international laws are central to JSA's way of doing business.

- **Compliance**

JSA follows a strong compliance framework, ensuring full adherence to laws and ethical standards. The company maintained 100% compliance during the reporting period, with no fines, penalties, or legal actions related to product safety, trade practices, or competition.

Ongoing monitoring and a proactive approach help JSA uphold high standards of integrity and responsible business conduct.

- **Risk Management**

JSA takes a proactive approach to managing risks that could impact its growth. The company monitors internal and external factors to stay ahead of challenges like price shifts, regulation changes, supply chain issues, and community concerns.
A structured Enterprise Risk Management (ERM) framework guides this process, backed by strong governance and oversight from the Risk Management Committee and the Board. The goal: protect JSA's assets, stay resilient, and unlock new opportunities.

Stakeholder Engagement



Our Engagement Philosophy

At J S Auto Cast Foundry India Pvt Ltd (JSA), stakeholder engagement is not just a sustainability requirement–it's a strategic enabler. We believe that listening to and collaborating with those who influence or are impacted by our operations is essential to building a resilient, future-ready organization.

Listening, Learning, and Aligning

Our stakeholders–employees, customers, suppliers, investors, regulators, and local communities–are integral to JSA's ecosystem. Through structured interactions and open dialogue, we gather insights that help us align our sustainability initiatives with stakeholder expectations. This ensures our actions are both responsible and relevant.

Embedding Insights into Strategy

Stakeholder feedback helps JSA identify emerging risks and opportunities across environmental, social, and governance dimensions. These insights are embedded into our strategic planning, enabling us to anticipate challenges, adapt proactively, and seize opportunities that support long-term value creation.

Building Resilience Through Relationships

We go beyond engagement–we build enduring relationships. Whether it's co-developing sustainability goals with suppliers or partnering with communities on social impact programs, JSA fosters trust and transparency. These relationships strengthen our ability to navigate change and drive shared success.

Responsible Business, Shared Success

JSA's approach to stakeholder engagement reflects our commitment to ethical conduct, transparency, and mutual respect. We recognize that our growth is deeply connected to the well-being of our stakeholders and the communities we operate in. Our engagement efforts are designed to create shared value across economic, environmental, and social dimensions.

Examples of Our Engagement in Action

- Employees: Regular feedback sessions, open forums, and engagement surveys to promote a culture of inclusion and continuous improvement.
- Customers: Active feedback channels and service reviews to ensure our products and solutions meet evolving customer needs.
- Suppliers: Collaborative sustainability initiatives, ethical sourcing practices, and capacity-building programs to strengthen our supply chain.
- Communities: Targeted outreach programs focused on education, health, and environmental stewardship, aligned with local priorities.



Environmental Stewardship

At J S Auto Cast Foundry India Pvt Ltd., environmental stewardship is not just a responsibility, it is a strategic priority embedded in our business philosophy. We recognize the profound impact that industrial operations can have on the planet, and we are committed to minimizing our ecological footprint through proactive, science-based interventions.

Our approach to environmental management is holistic, encompassing energy efficiency, emissions reduction, water conservation, waste minimization, and biodiversity protection. We continuously invest in cleaner technologies and sustainable infrastructure to ensure that our manufacturing processes align with global environmental standards and national regulations.

Renewable energy adoption, process optimization, and resource-efficient design are central to our operations. We are actively transitioning away from fossil fuels, deploying solar power across facilities, and upgrading legacy systems to reduce energy intensity. Our Environment Management System enables real-time monitoring and data-driven decision-making, ensuring continuous improvement and compliance.

We also recognize the importance of preserving natural ecosystems around our sites. JSA supports afforestation efforts, green belt development, and water recharge initiatives to restore and protect local biodiversity. By integrating environmental stewardship into our core strategy, JSA is building a resilient, future-ready business—one that contributes meaningfully to climate action, resource conservation, and sustainable industrial growth.

Purpose	Measures Undertaken
To protect the environment by improving efficiency and reducing emissions	80% renewable energy consumption by 2030
	50% reduction in Energy Intensity (in terms of production) by 2030
	50% lesser Scope 1& 2 emissions by 2030
	50% lesser scope 3 emissions by 2030
	Carbon Neutral by 2045



Climate and Energy

(GRI 302-1, 302-3, 302-4, 305-1, 305-2, 305-3, 305-4, 305-5, 305-7)

"J S Auto Cast Foundry India Pvt Ltd. is committed to advancing energy efficiency and reducing greenhouse gas emissions through the integration of sustainable practices and cutting-edge technologies. Our strategy emphasizes the adoption of renewable energy sources such as solar and wind, the transition away from fossil fuels, and the continuous optimization of manufacturing processes. By implementing energy-efficient systems, modernizing infrastructure, and maintaining rigorous operational oversight, JSA strives to lower its environmental impact and support the global shift toward a low-carbon economy."



Key Highlights

- 31,277.33 (tCO2e) GHG emissions avoided by use of RE.
- Operational Carbon Footprint verification and certification for 2023-24

Key Initiatives undertaken during FY

- **Carbon Footprint Mapping by DQS:**
  - Comprehensive carbon footprint mapping verified and assured by DQS.
  - Annual carbon footprint report prepared, highlighting emissions and reduction progress.
  - Data utilized for strategic planning an sustainability reporting.
- **Emission Reduction Targets set:**
  - Emission reduction targets set in alignment with UNSDGs.
  - Targets aligned with the latest climate science to limit global warming.
  - Clear roadmap for achieving significant emissions reductions in the short term.
- **Product Level Carbon Footprint Mapping for Mainstream Products:**
  - Ongoing detailed analysis of carbon emissions at the product level.
  - Focus on mainstream products to identify key areas for improvement.
  - Integration of findings into product design and supply chain management to achieve low carbon products
- **ISO 50001:2018 Energy Management System Certification in progress:**
  - Ongoing preparation for certification for adherence to ISO 50001:2018 Energy Management system standards.
  - Demonstrates the commitment towards continuous improvement in energy performance.
  - Framework in place for systematic energy management and reduction of carbon footprint

Strategic Approach

JSA is dedicated to energy management as a fundamental aspect of its sustainability initiatives. The company's strategy is anchored on three primary pillars: cleaner fuels, green energy, and energy efficiency.

1. Cleaner Fuels
   - Actively shifting away from traditional fossil fuels.
   - Exploring alternative fuel sources to lower emissions.
   - Investing in technologies to reduce carbon footprint.
2. Green Energy
   - Adopting renewable energy sources like solar and wind.
   - Reducing reliance on non-renewable resources for energy consumption.
   - Supporting a low-carbon future and global climate change efforts.
3. Energy Efficiency
   - Optimizing processes to save energy and reduce waste.
   - Implementing energy-efficient technologies across operations.
   - Enhancing operational efficiency while minimizing environmental impact.

Energy Management System

JSA has taken significant strides in energy management by initiating the implementation of an Energy Management System (EnMS) certification under ISO 50001:2018 across its facilities. The EnMS framework will revolutionize JSA's energy management practices, improve data collection accuracy and enable comprehensive analysis of energy consumption patterns. By conducting detailed energy reviews and identifying significant energy use (SEU) areas, the company will be able to implement targeted energy efficiency actions.

Aligned with its ESG Roadmap, JSA has set ambitious goals to reduce energy intensity by 50% and increase the renewable energy use to 80% by 2030, using FY 2023-24 as the baseline. The EnMS certification process involves setting location-specific energy efficiency targets, with regular reviews to ensure progress. Additionally, investments in R&D projects are being made to further reduce energy consumption in operations. In FY2024-25, extensive awareness training was provided to energy users across all sites, reinforcing the company's commitment to sustainable energy practices.

Energy Audits will be carried out at the system level in all the certified sites on a regular basis and the actions identified during the audits will be addressed in a systematic manner.

Energy Consumption Pattern

Parameter	FY 2024-25	FY 2023-24
From renewable Energy (MWH) (A)		
Total energy consumed from renewable sources	47,230.517	43,683.415
From non-renewable Energy (MWH) (B)		
Total electricity consumption	24,739.322	16,399.05
Total Energy Consumed (A+B)	71,969.839	60,082.46

Energy Intensities

Parameter (MWH)	FY 2024-25	FY 2023-24
Total electricity consumption	71,969.839	60,082.469
Total Production in MT	33,872	31,791
Energy intensity (MWH / MT Production)	2.1	1.8



Energy reduction projects

We are committed to reducing our energy consumption through continuous improvement and adoption of energy-efficient technologies. Our energy reduction initiatives focus on optimizing processes, upgrading equipment, and promoting responsible energy use across operations. These efforts contribute to lowering our carbon footprint and advancing our sustainability goals. The energy savings projects implemented during the reporting period are detailed below:



Implementation of Interlocking system for Autocycle in Foundry's 5 Dust Collectors.

If operation is not running for more than 6 minutes; the dust collector motors automatically switch to idle mode due to implementation of interlock for Autocycle operation.

This initiative resulted in a reduction in energy consumption by 114 MWh/Annum and GHG emissions to extent of 81.6 tCO2e/annum



Installing a VFD on the 75 Kw compressor to control the motor RPM.

Installing a VFD on a 75Kw compressor to control motor RPM helps save energy by reducing power consumption during part-load operations and improving compressor efficiency.

This initiative resulted in a reduction in energy consumption by 90 MWh/Annum and GHG emissions to extent of 65.4 tCO2e/annum.



Installing a timer for the 8 coolant shower motors in HMC

Timer has been installed on the coolant shower motors in the 8 HMC machine to control their operating schedule in the same efficiency, thereby reducing unnecessary running hours and saving energy.

This initiative resulted into reduction in energy consumption by 45 MWh/Annum and GHG emissions to extent of 32.7 tCO2e/annum.



GHG Emissions

JSA is aware of the environmental impact of its energy-intensive operations, which involve the on-site combustion of non-renewable fuels that contribute to the direct emissions and use of electricity that contribute to the indirect emissions. As a major player in the manufacturing sector and a significant emitter of GHG emissions, the Company is committed to mitigate its carbon footprint.

JSA is adopting sustainable practices and cleaner technologies aimed at reducing its carbon footprint. The Company's strategy centres on three main areas: enhancing energy efficiency, exploring alternative energy sources, and minimizing emissions from purchased electricity. By investing in renewable energy, optimizing processes, and implementing energy-saving measures, JSA is actively working to lower its carbon impact.

Carbon footprint is becoming a widely used measure of an organization's contribution to climate change in terms of its greenhouse gas emissions.

Scope Emissions

Parameter	Unit	FY 2023-24
Total Scope 1 emissions	tCO2e	1,100
Total Scope 2 emissions	tCO2e	11,743
Total Scope 3 emissions)	tCO2e	32,751

Parameter	Unit	FY 2024-25
Total Scope 1 emissions	tCO2e	1,215
Total Scope 2 emissions	tCO2e	17,985
Total Scope 3 emissions)	tCO2e	34,138

Energy Intensities

Parameter	Unit	FY 2023-24
Total Scope 1+2 emission intensity	tCO2e / MT of Production	0.40
Total Scope 3 emission intensity	tCO2e / MT of Production	1.0

Parameter	Unit	FY 2024-25
Total Scope 1+2 emission intensity	tCO2e / MT of Production	0.5
Total Scope 3 emission intensity	tCO2e / MT of Production	0.9

Emission Reduction

JSA has implemented significant emission reduction initiatives as part of its decarbonization plan. The company utilized 47,230.517 MWH renewable energy sources in FY24-25.

Air Emissions Initiatives

JSA is working to cut air pollution and improve operational efficiency. The company aims to reduce harmful emissions like SOx, NOx, and particulate matter by adopting cleaner practices and better technology.

To stay compliant with national and local air quality standards, JSA has set up strong monitoring systems that keep emissions in check. It has also switched to zero-ODP refrigerants, aligning with global protocols to protect the ozone layer.

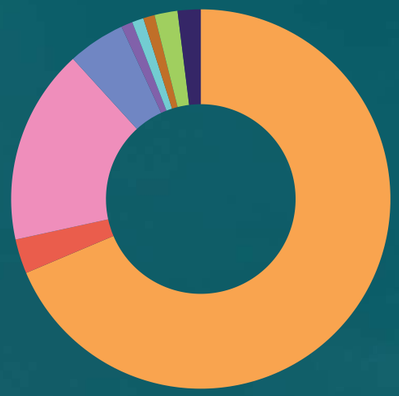
Environmental care is part of JSA's growth strategy–reducing impact while creating long-term value for communities and stakeholders.

The average air emission monitoring results for the reporting period are provided below:

Goals as part of ESG

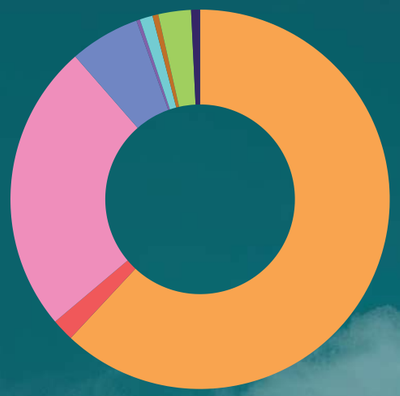
1. 54.6% lesser Scope-1 &2 emissions by 2033
2. 54.6% lesser Scope-3 emissions by 2033

Estimating a carbon footprint helps an organization to understand the link between what they consume as energy and its impact on the environment through carbon emissions.



Scope 3 Emissions Distribution -Categories (FY 2023-24)

- Category 1 - Purchased Goods and Services, 22,799 , 70%
- Category 2 - Capital goods, 836 , 3%
- Category 3 - Fuel- and energy-related activities, 5,590 , 17%
- Category 4 - Upstream transportation and distribution, 1,579 , 5%
- Category 6 - Business Travel, 72 , 0%
- Category 5 - Waste generated in operations, 353 , 1%
- Category 7 - Employee commuting, 172 , 0%
- Category 9 - Downstream transportation and distribution, 668 , 2%
- Category 12 - End-of-life Treatment of Sold Products, 683, 2%



Scope 3 Emissions Distribution -Categories (FY 2024-25)

- Category 1 - Purchased Goods and Services, 21,144 , 61.94%
- Category 2 - Capital goods, 650 , 1.90%
- Category 3 - Fuel- and energy-related activities, 8,440 , 24.72%
- Category 4 - Upstream transportation and distribution, 2,041 , 5.98%
- Category 6 - Business Travel, 107 , 0.31%
- Category 5 - Waste generated in operations, 375 , 1.10%
- Category 7 - Employee commuting, 172 , 0.50%
- Category 9 - Downstream transportation and distribution, 950 , 2.78%
- Category 12 - End-of-life Treatment of Sold Products, 259, 0.76%

GHG emissions are estimated under various scope (Scope 1, 2 & 3) which is represented as carbon equivalent (CO_2e) and verified & assured by a third-party agency (M/s. DQS India in our case). Verification and assurance have been done for the fiscal year - FY23-24 (baseline year).

Contribution of different emission categories are represented in the attached pie charts, which gives scope wise emission as well as Scope-3 emission split into category wise.

Average Air Emission Report

S. No	Measures Undertaken	Average result
1	Particulate Matter (g/kw - hr)	20
2	Sulphur Dioxide (mg/Nm3)	BQL(LOQ:1)
3	Oxides of Nitrogen	BQL(LOQ:1)
4	Carbon monoxide	BQL(LOQ:1)
5	Carbon Dioxide	BQL(LOQ:1)

Water Stewardship

JSA recognizes the critical importance of water as a vital resource for its operations and the well-being of surrounding communities. The Company is committed to sustainable water management practices, focusing on reducing water consumption, enhancing water efficiency, and implementing innovative conservation measures. Through these initiatives, JSA aims to contribute meaningfully to environmental stewardship and long-term resource sustainability.resource sustainability.

JSA Sustainability Goals: Water Management Targets for 2030

- Achieve 40% reduction in freshwater consumption
- Attain 60% utilization of recycled water in total consumption
- Become Water Positive by 2030

SDG Alignment

This initiative supports Sustainable Development Goal 6: Clean Water and Sanitation, and SDG 14: Life Below Water – by minimizing water pollution and protecting aquatic ecosystems through responsible discharge practices and improved wastewater treatment.



Key Highlights

- 14.40 % of water was recycled, reflecting JSA's continued efforts toward reuse and circular water practices.
- Total water consumption ratio is increased due to new project installation.
- Specific water consumption increased accordingly, signalling the need for renewed focus on efficiency.

Indicators	FY 23-24	FY 24-25
Surface water	58321	85729
Fresh Water	12382	17235
Third Party water	23444	16399
Total Water Consumption (KL)	94147	119363
Recycled water (KL)	13564	13795
Recycled Water %	**14.40%**	**11.55%**

Integrated Water Management Strategy

JSA's water management strategy reflects a deep commitment to sustainable resource use, operational efficiency, and environmental responsibility. The Company's approach is holistic, combining advanced technologies, rigorous practices, and stakeholder engagement to ensure long-term water resilience

Comprehensive Assessment and Monitoring

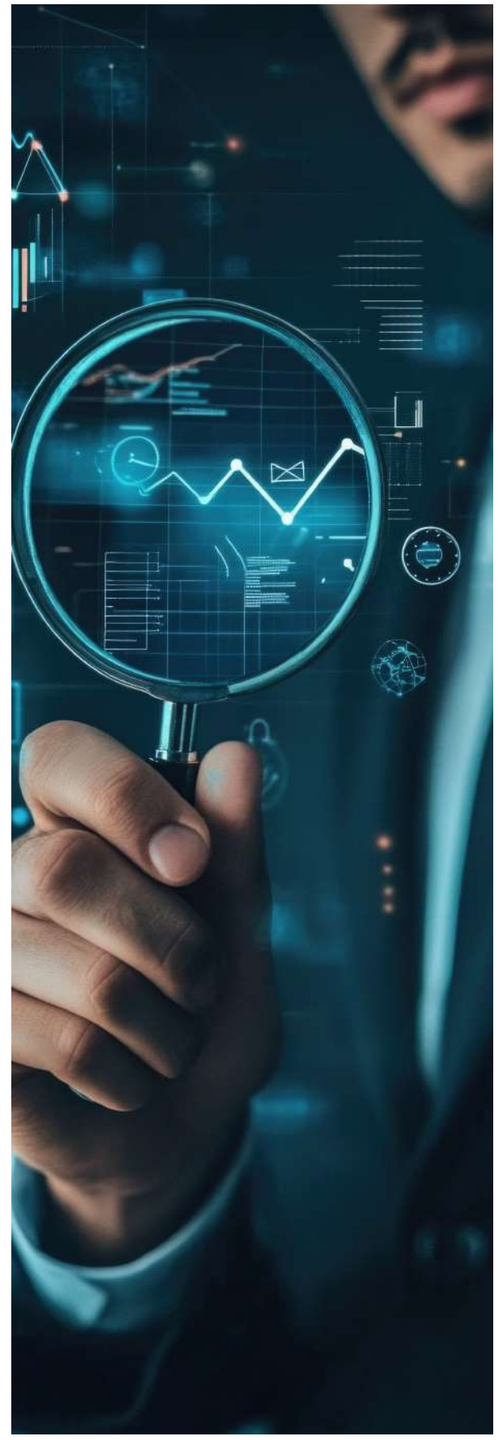
JSA conducts detailed assessments of water usage across all operational sites, supported by continuous monitoring systems. These efforts help identify inefficiencies, track consumption patterns, and ensure compliance with internal and external standards. Regular audits and data-driven evaluations form the backbone of JSA's water governance framework.

Efficiency Enhancement and Resource

- To reduce its water footprint, JSA has implemented a range of efficiency measures, including:
- Regulation of water outflow to prevent wastage and maintain optimal usage levels.
- Adoption of alternative water sources, such as rainwater harvesting and treated effluents.
- Deployment of specialized water treatment technologies that enable high-quality water recovery and reuse.
- Minimization of wastewater volumes through process optimization and recycling initiatives.
- These efforts have led to significant progress in water reuse and recycling, reducing dependency on freshwater and lowering environmental impact.

Stakeholder Engagement and Capacity

- JSA recognizes that effective water stewardship requires collective action. The Company actively engages employees, suppliers, and community partners through:
- Water-positivity training programs that foster awareness and shared responsibility.
- Awareness sessions and workshops to build technical expertise within operational teams.
- Collaborative initiatives aimed at promoting conservation and sustainable practices across the value chain.
- By integrating education, innovation, and accountability, JSA ensures that water stewardship is embedded in its culture and operations.



Water Recycling and Zero Liquid Discharge Commitment

At JSA, responsible water management is a cornerstone of our environmental strategy. We actively pursue opportunities to recycle and reuse water across our operations, reducing dependency on freshwater sources and promoting circular water use.

Our facilities are equipped with advanced wastewater treatment systems that recover water from both industrial and domestic processes. These streams are treated separately to ensure optimal efficiency and compliance. Every JSA site operates as a Zero Liquid Discharge (ZLD) facility, meaning no treated or untreated water is released into the environment.

This approach not only conserves a vital resource but also helps safeguard local ecosystems by minimizing water stress and pollution risks. It's our way of ensuring that sustainability flows through every part of our business.



Sewage Treatment & Water Sustainability at JSA

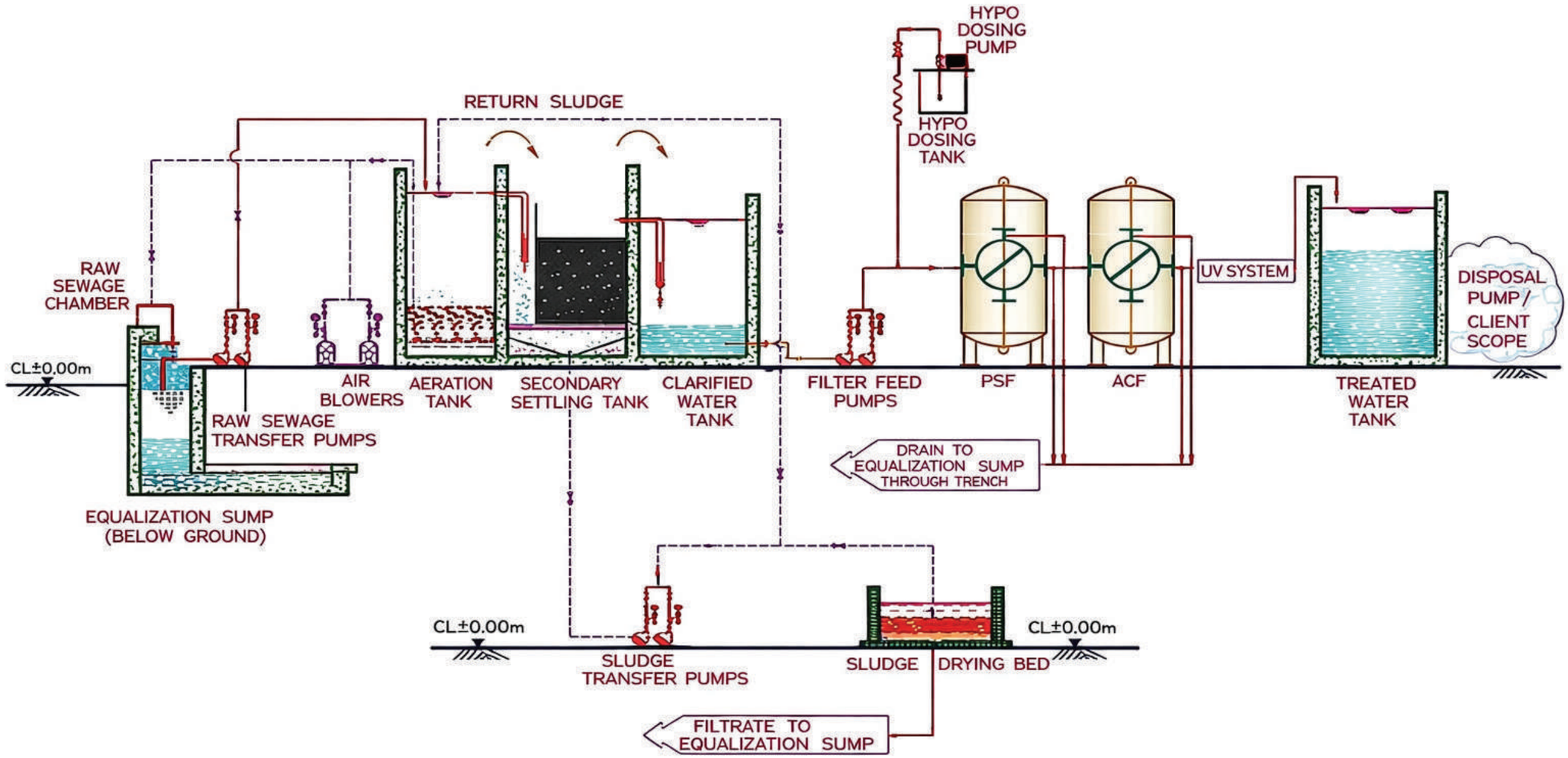
Water is one of the most critical resources in industrial operations, and at JSA, we treat it with the respect it deserves. Our Sewage Treatment Plants (STPs) are not just compliance mechanisms–they are central to our environmental strategy. These facilities are designed to treat complex industrial wastewater streams, ensuring that the final output is safe, reusable, and well within prescribed environmental norms.

The treatment process begins with equalization, which stabilizes the flow and composition of incoming wastewater. Advanced filtration systems then eliminate suspended solids, oil and grease, and dissolved organic matter. Sludge generated during the process is carefully dewatered and disposed of in accordance with environmental regulations, minimizing ecological impact.

What sets JSA apart is our commitment to water circularity. Treated water is reused within our operations–cleaning processes, certain production stages and gardening –reducing our dependence on freshwater sources and preventing any unintended discharge into natural ecosystems. This approach not only ensures regulatory compliance but also reinforces our dedication to sustainable production, climate resilience, and responsible resource use.

Sustainability-Aligned Highlights

- Treatment targets include Total Suspended Solids (TSS), Chemical Oxygen Demand (COD), Biological Oxygen Demand (BOD), oil & grease, and heavy metals.
- Designed to meet and exceed discharge standards set by the Central and State Pollution Control Boards.
- Achieved consistent reduction of >95% in COD and >90% in TSS across all operational units.
- Over 14.40 % of treated water is reused annually within JSA's industrial processes, significantly reducing freshwater intake.



Waste Management and Circular Economy

(GRI 306-1 to 306-5)

J S Auto Cast Foundry India Pvt Ltd (JSA) continues to strengthen its environmental stewardship by embedding waste management and circular economy principles into its core operations. Our approach is not limited to responsible disposal but focuses on transforming waste streams into opportunities for resource efficiency and long-term sustainability.

SDG Alignment

Our waste management practices support the United Nations Sustainable Development Goals (SDGs) by promoting responsible consumption and production, protecting the environment, and fostering innovation in circular economy solutions.



Goals by 2030

To protect the environment by improving efficiency and reducing emissions

Zero Waste to Landfill by 2030

50% Waste Intensity reduced by 2030

Key Highlights

1. Percentage of Non-Hazardous Waste – FY 2023–24
   - Percentage of Non-Hazardous waste: 99.9%
   - Waste Intensity: 0.63

2. Percentage of Non-Hazardous Waste – FY 2024–25
   - Percentage of Non-Hazardous waste: 99.9%
   - Waste Intensity: 0.66

1. A 1% increase in specific generation per MT produced was observed in FY 2024–25 compared to FY 2023–24, primarily due to the installation of a new moulding machine. Non-hazardous waste reduction initiatives are currently in progress.

2. Nearly all waste generated was non-hazardous, indicating strong material safety practices.

Hazardous & Non-Hazardous Waste Data

Hazardous Waste	Unit	FY 23-24	FY 24-25
Used / Spent Oil	MT	4.3956	6.58
Waste Residue containing Oil	MT	20.36379	19.21
Used Cutting Oil	MT	6.89	10.2
Discarded Barrels	MT	8.2	15.7
Paint Sludge/ Residues	MT	6.06	6.7
Sludge & Filters contaminated with oil	MT	0.0172	0
e-Waste	MT	0.00079	4.024
Battery Waste	MT	0.1152	0
Total Hazardous Waste	MT	46.04258	62.364
Hazardous Waste			
Ms Scrap/ Scale/ Bur/ flash/ Solid	MT	1708.349	3006.185
Aluminium Scrap	MT	0	0
Titanium Scrap	MT	0	0
Plastic	MT	31.675	31.59
Paper & Corrugated box	MT	23.3	35.28
Rubber	MT	2.61	2.99
Wood	MT	386.8	514.295
Any Other-Sand	MT	17928.85	20106.992
Biomedical waste	MT	0.000017058	0.0000155
Total Non-Hazardous Waste	MT	20082	23697

Strategic Approach to Waste Management

JSA's waste strategy is rooted in the 3R framework–Reduce, Reuse, Recycle–which guides every decision from shop floor operations to supply chain planning. The company took decisive steps to curb both hazardous and non-hazardous waste at its manufacturing facilities. Key efforts included:

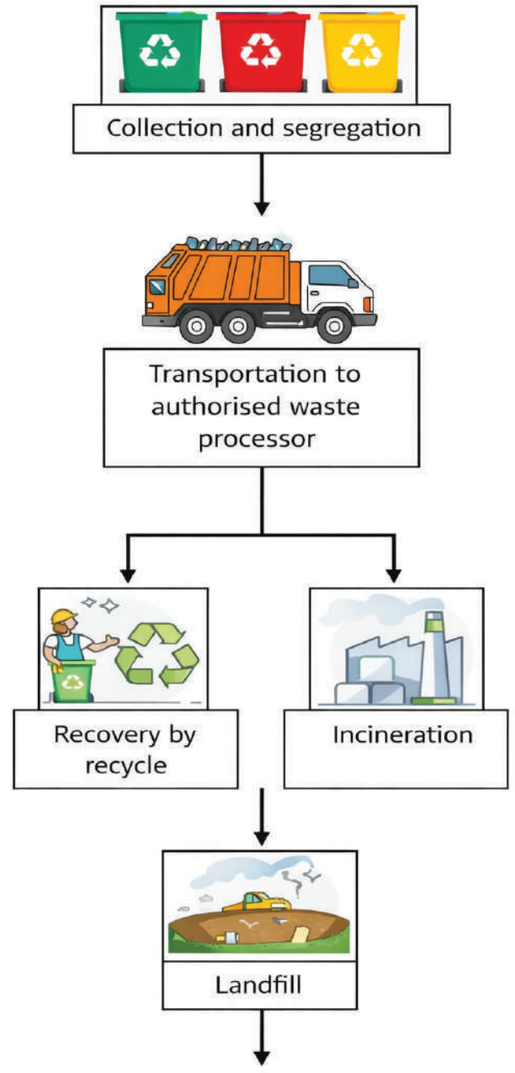
- Recycling of waste oil and sludge, reducing the volume of hazardous waste generated
- Minimizing landfill dependency by diverting recoverable materials
- Mapping waste streams across sites to gain granular visibility into generation and disposal patterns
- Integrating waste data into monthly environmental dashboards to track performance and identify bottlenecks

JSA also strengthened its hazardous waste governance by maintaining a detailed waste registry and ensuring all disposal activities met the standards of the State Pollution Control Board and international protocols. For non-hazardous waste, the company emphasized source-level reduction through smarter procurement and inventory controls.

Innovation played a key role, with JSA adopting eco-friendly packaging materials, such as recycled cardboard and biodegradable plastics, and promoting reuse systems like durable pallets. Recycling programs for paper and plastic were scaled up, and contracts with certified recyclers were maintained to ensure ethical and efficient waste processing.

These initiatives reflect JSA's evolving approach to sustainability–one that balances operational efficiency with environmental responsibility.

audited the hazardous waste recyclers' sites to ensure compliance and maintained a contract for proper waste processing.



Waste Generation and Disposal

At J S Auto Cast Foundry India Pvt Ltd (JSA), waste management is approached with a clear focus on environmental responsibility and operational efficiency. Our strategy is built on continuous improvement, aiming not just to manage waste, but to minimize it at source and handle it responsibly across all stages of our operations.

JSA generates a diverse range of waste streams, each managed through tailored protocols:

- industrial Waste: Core manufacturing processes such as casting, machining, heat treatment, and surface processing generate both hazardous and non-hazardous waste. Hazardous waste is carefully segregated and disposed of in full compliance with environmental regulations.
- Non-Hazardous Waste: Predominantly composed of metal scrap, this category also includes packaging materials, logistics-related waste, and other operational by-products. These are systematically collected and routed for recycling or reuse wherever feasible.
- E-Waste: Generated primarily from office infrastructure, e-waste is managed through authorized recyclers to ensure safe disposal and recovery of valuable materials.
- Bio-Medical Waste: Originating from our on-site health centre, this waste is handled in accordance with biomedical waste management rules, ensuring safety and hygiene.
- Food Waste: Produced in the company canteen, food waste is monitored and managed to reduce organic load and explore composting opportunities.
- By categorizing and managing waste at its source, JSA ensures that each stream is treated with the appropriate level of care and compliance. This structured approach not only reduces environmental impact but also supports our broader goals of resource conservation and circularity.

Hazardous Waste Monitoring

- At J S Auto Cast Foundry India Pvt Ltd (JSA), managing hazardous waste is treated with utmost seriousness. We follow strict protocols to ensure that every step—from generation to disposal—is handled responsibly and in full compliance with environmental regulations.
- A detailed waste registry is maintained to track all hazardous waste generated across our operations. This includes waste from casting, machining, heat treatment, and other industrial processes. Transportation to authorized disposal facilities is carried out with precision, ensuring safety and traceability.
- JSA complies fully with the guidelines laid out by the State Pollution Control Board, covering storage, handling, transportation, and recycling of hazardous materials. We also align our practices with relevant international standards, reinforcing our commitment to global best practices.
- During the reporting year, we achieved a notable reduction in waste intensity, thanks to improved waste segregation and disposal practices. A key initiative was the on-site assessment of all three hazardous waste recyclers we worked with. These assessments were conducted using a comprehensive checklist that covered:
- Environmental Legal Compliance
- Other environmental key risks/ Waste
- Handling Process
- Environmental Governance & Management Systems
- E-Waste Dismantler/Recycler
- Health & Safety Risks
- Only government-authorized recyclers are engaged for hazardous waste disposal. Each facility was thoroughly evaluated to ensure it met JSA's standards. Where gaps were identified, we provided feedback and support to help recyclers improve their sustainability performance. Regular updates were shared by recyclers on the progress of these improvements.
- At the end of the reporting period, recyclers issued certificates confirming the quantity of waste processed and detailing the methods of reuse or disposal. These efforts reflect JSA's ongoing commitment to responsible waste management and environmental sustainability

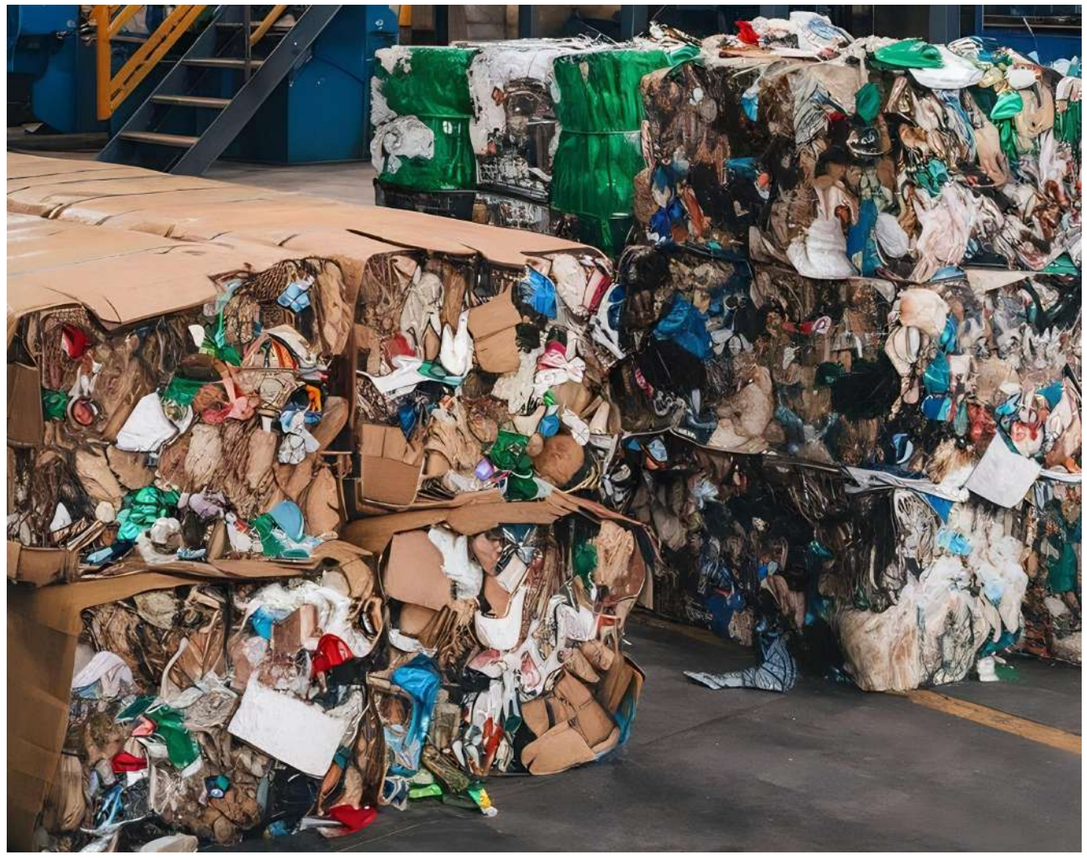
Other Waste

JSA maintains separate contracts with authorized recyclers for both hazardous and non-hazardous waste categories. Each waste type is carefully documented and safety measures are strictly adhered to before contract extensions are considered. Office e-waste and used batteries are sent to authorized recyclers. Food waste is sent to piggeries. Actions such as awareness promotion and display of the total food waste generated every day are taken to prevent food wastage.

Non-Hazardous Waste Monitoring

At J S Auto Cast Foundry India Pvt Ltd (JSA), over 99% of the waste generated is non-hazardous. The company is deeply committed to minimizing its environmental footprint through comprehensive waste reduction strategies implemented across all its operations. Through proactive measures and continuous improvement initiatives, JSA aims to decrease waste generation, enhance resource efficiency, promote waste segregation and sorting, and foster a circular economy.

Employees at JSA are equipped with the necessary knowledge and skills to support these waste reduction efforts. The company conducts training programs, awareness campaigns, and incentivization schemes to cultivate a culture of sustainability and encourage active participation in waste management initiatives.



Biodiversity

Our commitment to environmental stewardship extends beyond regulatory compliance; we actively promote biodiversity conservation and ecosystem protection across all our sites. We recognize the protection of natural capital as a vital component of our broader sustainability strategy, and our operations are guided by principles of environmental sensitivity and responsible land use.

Across JSA premises, we maintain a green cover of approximately 6,000 trees, including native and fruit-bearing species such as Amla, Babhul, Bel, Fanas, Neem, Bamboo, Palas, Mango, Coconut, Tamarind, Teak, Pomegranate, and Guava, among others. Based on assumption-based ecological estimations, this green cover contributes significantly to carbon sequestration, microclimate regulation, soil conservation, and habitat creation for local flora and fauna. These initiatives reflect our ongoing commitment to enhancing on-site biodiversity and strengthening ecosystem resilience as part of our sustainability journey.



Workforce for Tomorrow

(GRI 2-7,2-8, 201-3, 202-1, 202-2, 401-1, 401-2,401-3,402-1, 403-3, 404-1,404-2,404-3,405-1,405-2,406-1,407-1,408-1,409-1,410-1,411-1)

J S Auto Cast Foundry India Pvt Ltd. (JSA) is committed to creating a meaningful impact on both its workforce and the wider community. The company emphasizes skill development and empowerment, ensuring that hiring decisions are driven by merit–focusing on competence, capability, and experience. By championing diversity, JSA cultivates an environment that sparks innovation and fuels sustainable growth. The organization nurtures a culture rooted in open dialogue, mutual respect, collaboration, and continuous learning, all of which contribute to the development of its human capital. Through its initiatives in social upliftment, inclusive workforce practices, and transparent communication, JSA strives to build a progressive and people-centric workplace that benefits both the company and its employees.

Goals to be achieved by 2030

- Employee training hours – 48 hrs/year
- Ensure zero reportable accidents
- 10% women in workforce by 2030



Strategic Approach

J S Auto Cast Foundry India Pvt Ltd. (JSA) takes a forward-thinking approach to workforce management, emphasizing the recruitment and retention of high-caliber talent. The company values diversity as a catalyst for innovation and actively seeks professionals from a wide range of backgrounds–including leading Indian firms, global enterprises, and emerging organizations–to support its dynamic growth trajectory.

JSA is committed to evolving into a learning-centric organization, where talent development is a continuous journey. Through robust on-the-job training and clearly defined career advancement pathways, the company equips its employees with the skills and competencies needed to thrive. This strategic focus on capability-building directly contributes to JSA's broader organizational goals and long-term success.

Diversity, Equality and Inclusion

J S Auto Cast Foundry India Pvt Ltd. (JSA) is deeply committed to cultivating a workplace culture that embraces diversity and ensures fairness for all. The company celebrates the individuality of its people–across age, gender, sexual orientation, family status, disability, race, nationality, ethnicity, and religion–recognizing that these varied perspectives are key drivers of innovation and long-term success.

JSA views diversity, equity, and inclusion not just as values, but as strategic imperatives that shape its ability to respond to evolving market needs and contribute meaningfully to society. By fostering an environment of respect, equal opportunity, and continuous development, the company empowers its workforce to thrive both personally and professionally.

To reinforce this commitment, JSA has implemented strong governance frameworks, including its Diversity, Equity, and Inclusion Policy and Human Rights Policy, ensuring that inclusive practices are embedded across all levels of the organization.

The company also has internal policies like relocation policy, leave policy, separation policy, performance appraisal policy.

JSA is committed to cultivating an inclusive workplace where every employee can bring their authentic selves to work, driving value for all stakeholders. The Company ensures accessibility at its locations with features like ramps, lifts, and handrails, accommodating individuals with disabilities. JSA actively promotes diversity through initiatives such as employee resource groups, mentoring programs, and targeted training opportunities. These efforts not only embrace diverse perspectives but also foster collaboration, empowering employees to contribute meaningfully. By nurturing a vibrant and inclusive work environment, JSA strengthens its capacity for innovation, ultimately fueling sustainable growth.

The Company values equality and strives to ensure that every individual can participate and have their voice heard. The goal is to create an environment where every individual feels valued, respected, and empowered to contribute their best. By embracing diversity, promoting equality, and fostering inclusion, JSA aims to benefit employees, customers, and society. During the reporting period, there were zero instances of discrimination reported across operational units.



Employee Diversity by Category and Gender	FY 24-25		FY 23-24	
	Male	Female	Male	Female
Senior Management (AGM and above)	18	0	16	0
Middle Management (Assistant Manager and Senior Manager)	100	0	86	0
Up to Assistant Manager	1241	13	1140	3
Contract Workers (Bargainable Employees)	855	93	753	54

At J S Auto Cast Foundry India Pvt Ltd. (JSA), diversity and inclusion are not just values–they are strategic pillars of the company's growth journey. Through well-defined frameworks like the Diversity, Equity, and Inclusion Policy and the Human Rights Policy, JSA cultivates a workplace where every individual is encouraged to bring their authentic self to work.

The company ensures its infrastructure reflects this commitment, with accessible features such as ramps, elevators, and handrails that support a barrier-free environment for all. JSA's inclusive culture empowers employees by fostering respect, recognition, and equal opportunity–fueling innovation and boosting overall productivity.

JSA is firmly committed to pay equity, regularly reviewing compensation structures to eliminate gender-based disparities and uphold the principle of equal pay for equal work. In addition, the company places strong emphasis on local empowerment, with all senior management positions held by local talent–a testament to its dedication to community development.

By embracing diverse perspectives and creating pathways for inclusive growth, JSA continues to build a resilient organization that contributes meaningfully to both its workforce and the communities it serves.

Entry level wage Details	Entry level wage
Male	16,000
Female	16,000
Ratio (Male to Female)	1:1

Talent Management

J S Auto Cast Foundry India Pvt Ltd. (JSA) has adeptly navigated the competitive talent landscape by attracting and retaining skilled professionals from a wide array of industries. To support its rapid expansion and scalability, the company embraces a diverse hiring approach, welcoming talent from leading Indian firms, global enterprises, and emerging organizations.

JSA is deeply invested in evolving as a learning-driven organization. Beyond traditional campus recruitment, the company offers robust on-the-job training programs designed to equip individuals with the skills and competencies needed for career advancement and long-term success.

In line with its commitment to employee development, JSA prioritizes internal candidates for open roles. This approach not only empowers existing team members to grow professionally but also fortifies the company's leadership pipeline and strengthens its overall talent base.

New Employees Hired FY 2024-25 Consider

Employee Category/Gender	Male	Female	Total
Junior Level	422	4	426
Middle Management	7	0	7
Sr. Management	4	0	4
Total	433	4	437

New Employees Hired FY 2023-24

Employee Category/Gender	Male	Female	Total
Junior Level	328	0	328
Middle Management	5	0	5
Sr. Management	3	0	3
Total	336	0	336

JSA places strong emphasis on career advancement by offering structured training, mentorship, and growth opportunities that empower employees to reach their full potential. Competitive compensation packages, comprehensive benefits, and policies that support work-life balance contribute significantly to overall job satisfaction.

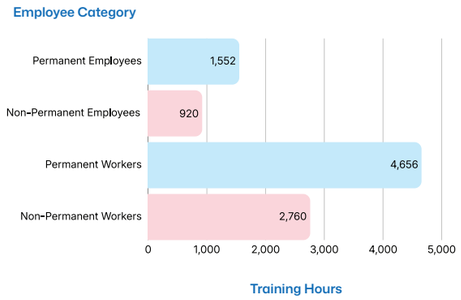
Learning and Career Development

At JSA, continuous learning forms the cornerstone of employee development and professional growth. The organization has implemented robust training programs supported by diverse tools and resources to promote holistic skill enhancement.

A key priority is preparing middle-level managers for future leadership roles through structured training and a meticulous performance calibration process based on the normalized bell curve. HR business partners and senior leaders collaborate in open forums to ensure fair and objective evaluations through multiple validation layers.

By nurturing a culture of continuous learning, JSA equips its workforce to remain agile and resilient in a dynamic business landscape, ready to embrace future challenges and opportunities.

Employee Category Wise Training Man Hours for FY 2024-25



Employee Engagement

As part of our commitment to employee wellbeing, we recognize that meaningful engagement is essential for fostering a positive, inclusive, and high-performing workplace culture. Throughout the year, a variety of employee engagement activities were organized to promote collaboration, celebrate diversity, encourage personal growth, and strengthen the bond between teams and leadership. These initiatives not only enhance morale but also align with our broader sustainability goals by nurturing a resilient and motivated workforce.

Pongal Celebration

During Pongal week, the plant organized celebrations that included a special lunch and festive activities, along with games conducted at the plant level for both men and women employees.



World Environment Day

World Environment Day was celebrated on June 5, 2024, under the theme "#Only One Earth," featuring tree plantation drives and drawing competitions to promote environmental awareness.



Independence Day

India's Independence Day was commemorated on August 15, 2024, with a flag hoisting ceremony and patriotic celebrations across locations.

Diwali Celebrations (Joy of Giving)

During Diwali week, celebrations included a special lunch and festivities at plant level.

World Yoga Day

On June 21, 2024, employees participated in guided yoga sessions and training led by a yoga expert, promoting physical and mental well-being.



Engineer's Day

Engineer's Day was observed on September 15, 2024, with a plant-level felicitation and distribution of thank-you cards to appreciate the contributions of engineers.

Christmas Day

Christmas was celebrated on December 25, 2024, with Secret Santa gift exchanges and festive cheer shared among employees.



National Safety Week

From March 4 to 11, 2025, National Safety Week was observed with plant-level activities promoting safety awareness, best practices, and employee participation.



Women's Day

On March 8, 2025, Women's Day was celebrated at the corporate level with interactions featuring renowned personalities and appreciation of female contract employees at the plant.





Human Rights

At J S Auto Cast Foundry India Pvt Ltd. (JSA), the protection and promotion of human rights are foundational to its corporate ethos. The company's Human Rights Policy is designed to uphold dignity and fairness for all individuals associated with JSA, including employees, contract staff, supply chain partners, and vendors. This policy is anchored in globally recognized frameworks such as the Universal Declaration of Human Rights, the ILO's Core Conventions, and the principles of the United Nations Global Compact.

JSA maintains a zero-tolerance stance on issues like slavery, sexual harassment, and forced labor. The organization actively works to prevent such violations and has robust mechanisms in place to address them. Employees and stakeholders are encouraged to voice concerns through formal channels, with full assurance that their reports will be treated confidentially and without fear of retaliation.

To investigate and resolve reported grievances, JSA establishes dedicated committees or assigns responsibility to qualified teams, working closely with senior leadership. The company prioritizes a respectful and secure environment for complainants, ensuring that all proceedings are conducted with discretion and integrity. Any misconduct during these processes is met with strict disciplinary action. During the reporting period, JSA ensured that 100% of its security personnel received training in human rights awareness and compliance.

Employee Benefit

At JSA, employee well-being is a core priority and an integral part of our sustainability commitment.
We strive to create a safe, healthy, and supportive work environment through comprehensive welfare initiatives.

Our employee benefit programs are designed to enhance quality of life, promote health, and ensure financial security.
Group Medical Insurance – Comprehensive health insurance coverage is provided to all eligible employees, ensuring financial protection and access to quality healthcare services.

Subsidized In-house Canteen – Nutritious and hygienic meals are served at subsidized rates through our in-house canteen facility, promoting employee health and well-being.

Uniform Provision – Company uniforms are provided to employees to ensure safety, promote discipline, and maintain a professional work environment.

Periodic Medical Camps – Regular medical check-up camps are organized within the premises to monitor employee health, enable early detection of health issues, and promote preventive healthcare.

Employees' State Insurance (ESI) – We ensure statutory compliance by enrolling eligible employees under the ESI scheme, providing medical benefits, sickness compensation, maternity benefits, and social security support as per regulations.

Provident Fund (PF) – We contribute to the Employees' Provident Fund (PF) scheme to support long-term financial security and retirement savings for our employees, in accordance with statutory requirements.



Health and Safety

At J S Auto Cast Foundry India Pvt Ltd (JSA), creating a safe and healthy workplace is a top priority. We have built a comprehensive occupational health, safety, and environmental management system that aligns with global standards to protect our people and operations.

- All JSA manufacturing sites are certified under ISO 45001:2018, a globally recognized standard for occupational health and safety. This certification, awarded by TUV, covers every aspect of our manufacturing activities.
- Key practices under this system include:
- Daily safety walks to identify and address potential risks
- Regular safety training for employees and contractors
- Periodic safety audits to ensure compliance and improvement
- Permit to Work (PTW) system for high-risk activities
- Energy isolation (LOTO) to prevent accidental start-up during maintenance
- Safety committee meetings to encourage open dialogue and accountability
- Behaviour-Based Safety (BBS) programs to promote safe habits
- Contractor safety management to ensure third-party compliance
- These initiatives reflect JSA's commitment to building a safety-first culture, where every individual is empowered to contribute to a secure and healthy work environment.

Management control system	Measurement and control system
• Work Permit System • Isolation Procedures • Equipment Controls • Hazardous Substance Control • PPE and Ergonomics	• Reporting Systems • Investigation Processes • Proactive Monitoring and • Performance Monitoring
Fire control system	**Work Implementation**
• Fire detection & Alarm system • Fire Hydrant systems • Manual call points • Portable Fire extinguishers • Dedicated fire station with tea	• Adequate illumination & ventilation • Emergency assembly points • Safety signages • Color coding • Safety huddle points

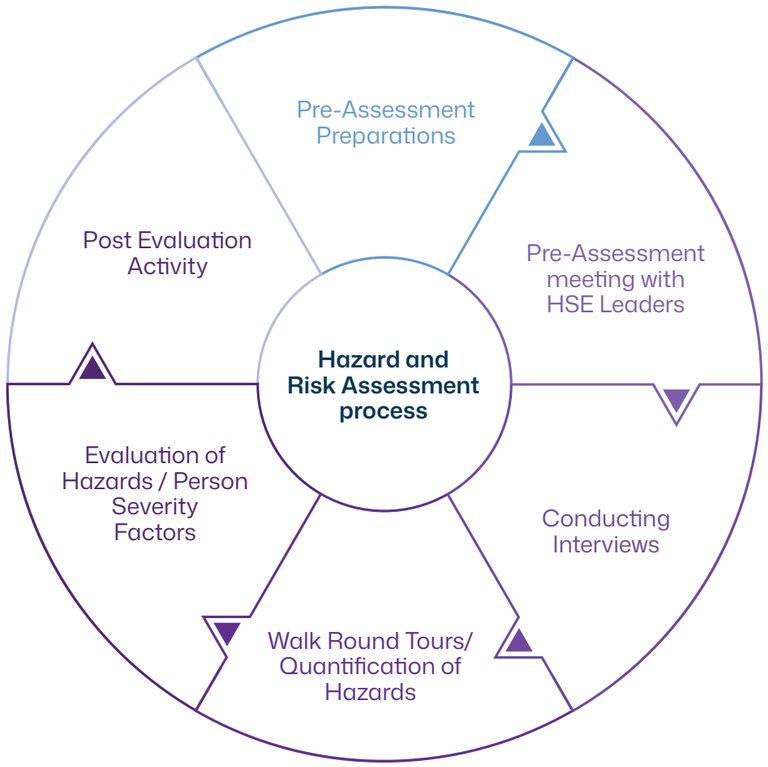
Hazard Identification and Risk Assessment

JSA has a robust and comprehensive Hazard Identification and Risk Assessment (HIRA) process which allows us to identify potential risks and develop effective mitigation plans to ensure a safe working environment. We are guided by our Sustainability Framework, which includes safety standards and relevant guidelines applicable to all JSA operations.

To continuously improve workplace safety, we regularly update our mitigation plans, taking into account new risks and industry best practices. Our dedicated team of professionally skilled process owners and qualified coordinators oversee the HIRA process at all levels of the organization. Their expertise in safety activities and guidelines ensures thorough assessments and the development of accurate preventive action plans based on investigation findings.

To enhance our risk management practices, we utilize two methodologies for assessing risks. The first is a risk rating through a scoring method, which helps quantify and prioritize risks. The second approach involves rating risks based on factors using a hierarchy of control, which includes elimination, substitution, engineering control, administrative control, and personal protective equipment. These methodologies enable us to identify, quantify, and address risks effectively.

To ensure continuous improvement, we have established the HIRA procedure in alignment with ISO 45001:2018, an international standard for occupational health and safety management systems. This demonstrates our commitment to follow industry best practices and maintain a safe working environment for our employees.



Emergency Responses

At JSA, we recognize the importance of having robust emergency response strategies in place. We understand that our employees and supply chain efficiency can be exposed to workplace hazards, and therefore, we have taken proactive measures to implement a comprehensive emergency response system.

Our primary objective is to ensure the safety and wellbeing of our employees in the event of an emergency. Through our emergency response system, we aim to minimize the potential risks and damages associated with these emergencies. We have designated trained personnel who are responsible for coordinating emergency response efforts and ensuring that appropriate actions are taken promptly.

Our emergency response strategies encompass a wide range of aspects, such as evacuation procedures, communication protocols, first aid and medical support, and coordination with relevant authorities. These measures are designed to mitigate the impact of emergencies, protect lives, and maintain the continuity of our operations. Additionally, we conducted 32 mock\ drills and simulations to test the effectiveness of our emergency response system. These exercises help us identify any areas for improvement and ensure that our employees are well-prepared to handle emergencies.

By implementing a comprehensive emergency response system, we demonstrate our commitment to prioritizing the safety of our employees and safeguarding the efficiency of our supply chain. We continuously strive to enhance our emergency preparedness and response capabilities, incorporating the latest industry best practices and learnings.



Safety Reporting Mechanism

Safety at JSA is everyone's responsibility. We've set up a clear process for reporting workplace hazards, in line with our ISO 45001:2018 safety management system.

Employees are encouraged to report safety concerns through:

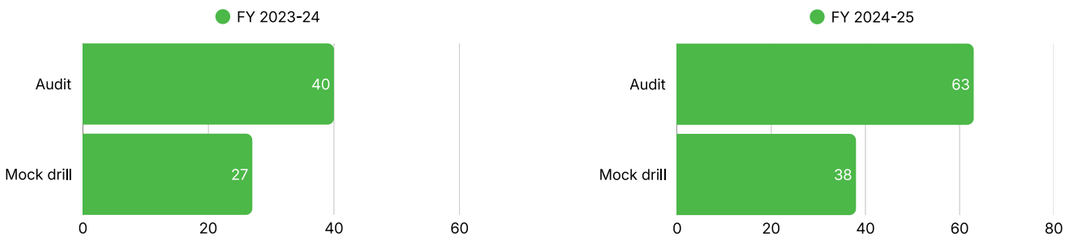
- Safety observation reports
- Near-miss reporting
- Toolbox talks
- Safety committee meetings
- Suggestion schemes

Regular training sessions help employees stay alert and confident in identifying and reporting risks. In addition, all employees are provided with the right personal protective equipment (PPE) to keep themselves safe on the job.

Safety Control System

We, at J S Auto Cast, have implemented a comprehensive safety control system in order to minimize the risks posed by external factors and ensure a safe working environment.

Our safety control system is designed to identify and mitigate potential hazards and risks. We adhere to strict safety regulations and guidelines to protect our workforce and assets from harm. Regular audits are conducted to assess compliance with these safety standards, ensuring that all necessary measures are in place to prevent accidents and injuries.



In case, where safety norm violations occur repeatedly, we take appropriate action by imposing penalties. This underscores our commitment to maintaining a safe and secure workplace for everyone involved in our operations.

Our comprehensive safety measures encompass a well-defined health and safety policy that outlines our commitment to creating a secure work environment. We have implemented a meticulous work permit system to regulate activities and mitigate potential risks. We have a robust accident investigation and analysis approach to understand the root causes and prevent and mitigate hazards, helping us take a step ahead towards our aim of creating a safer work environment. Additionally, we provide Occupational Health centre facilities, conduct safety trainings and perform regular audits to maintain high safety standards.

Third-Party Safety Assurance

At JS Auto Cast Foundry India Pvt Limited (JSA), safety isn't limited to internal operations—it extends to all external partners and contractors. We carefully assess third-party entities to ensure they meet our safety standards and are qualified to work within our environment.

Before engaging with any external agency, JSA verifies government-issued certifications to confirm their competence. This helps us build partnerships with organizations that share our commitment to safety and compliance.

To stay aligned with evolving industry standards, JSA regularly updates its safety practices and holds structured meetings:

Corporate Safety Meetings – Held quarterly to address company-wide safety, health, and environmental matters

Departmental Safety Meetings – Conducted monthly to focus on division-specific issues
Occupational Health & Safety Communication

JSA ensures that all employees and contractors are well-informed about occupational health and safety (OHS) practices. We use multiple channels to share updates and encourage engagement, including:

- Conferences and workshops
- Newsletters and publications
- Online portals and internal media
- Employee surveys and idea-sharing platforms

One-on-one interactions Importantly, 100% of our workforce, including non-employees working under JSA's control, are covered by a safety system that is either internally audited or certified by an external agency. This reflects our commitment to maintaining a safe and informed workplace for everyone.

Incident Analysis

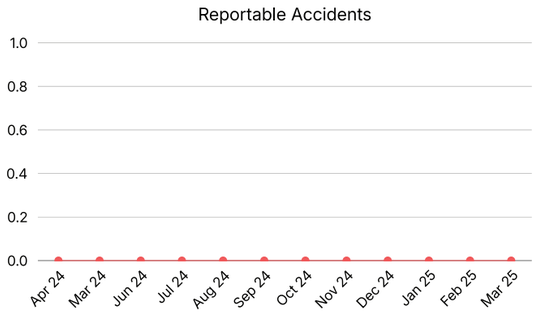
We continuously monitor the safety incidents and accident rates across all our operational sites. One of our key objectives is to achieve Zero Reportable/ Lost Time Incidents. We understand the criticality of this goal and are dedicated to implementing proactive measures that prevent any work-related fatalities. To ensure the effectiveness and resilience of our safety management, we actively seek and incorporate employee feedback on health and safety matters.

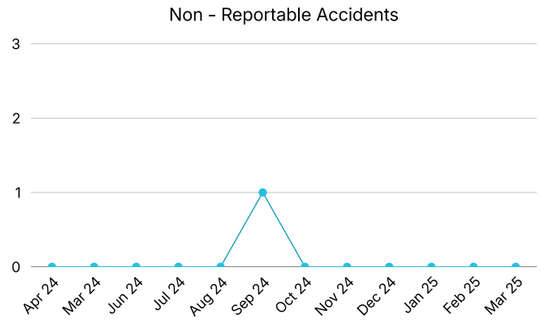
As part of accident / incident investigations, detailed risk assessments are conducted to identify potential hazards and develop appropriate preventive measures. By understanding and mitigating these risks, we strive to prevent workplace incidents and ensure the well-being of everyone involved in our operations.

During the reporting period, no work-related fatalities and reportable incidents were recorded at JSA. This is a testament to our rigorous safety protocols and the collective efforts of our employees and contractors.



FY24-25 Accident Trent



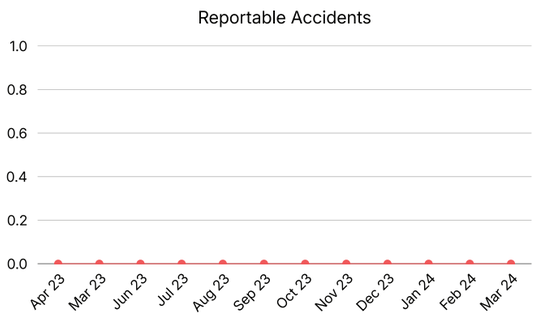


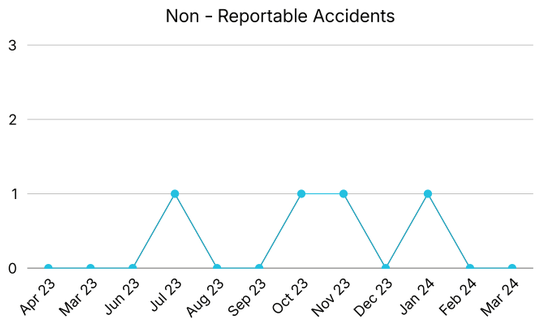
Note:.

Reportable Accidents: Incidents leading to an injury that gets treated in an external medical facility, wherein the Injured Person is not able to report to duty within 48 hours from the shift in which the Incident/Injury has occurred.

Non-Reportable Accidents: Incidents leading to an injury that gets treated in an external medical facility, wherein the Injured Person is able to report to duty within 48 hours from the shift in which the Incident/Injury has occurred.

FY23-24 Accident Trent





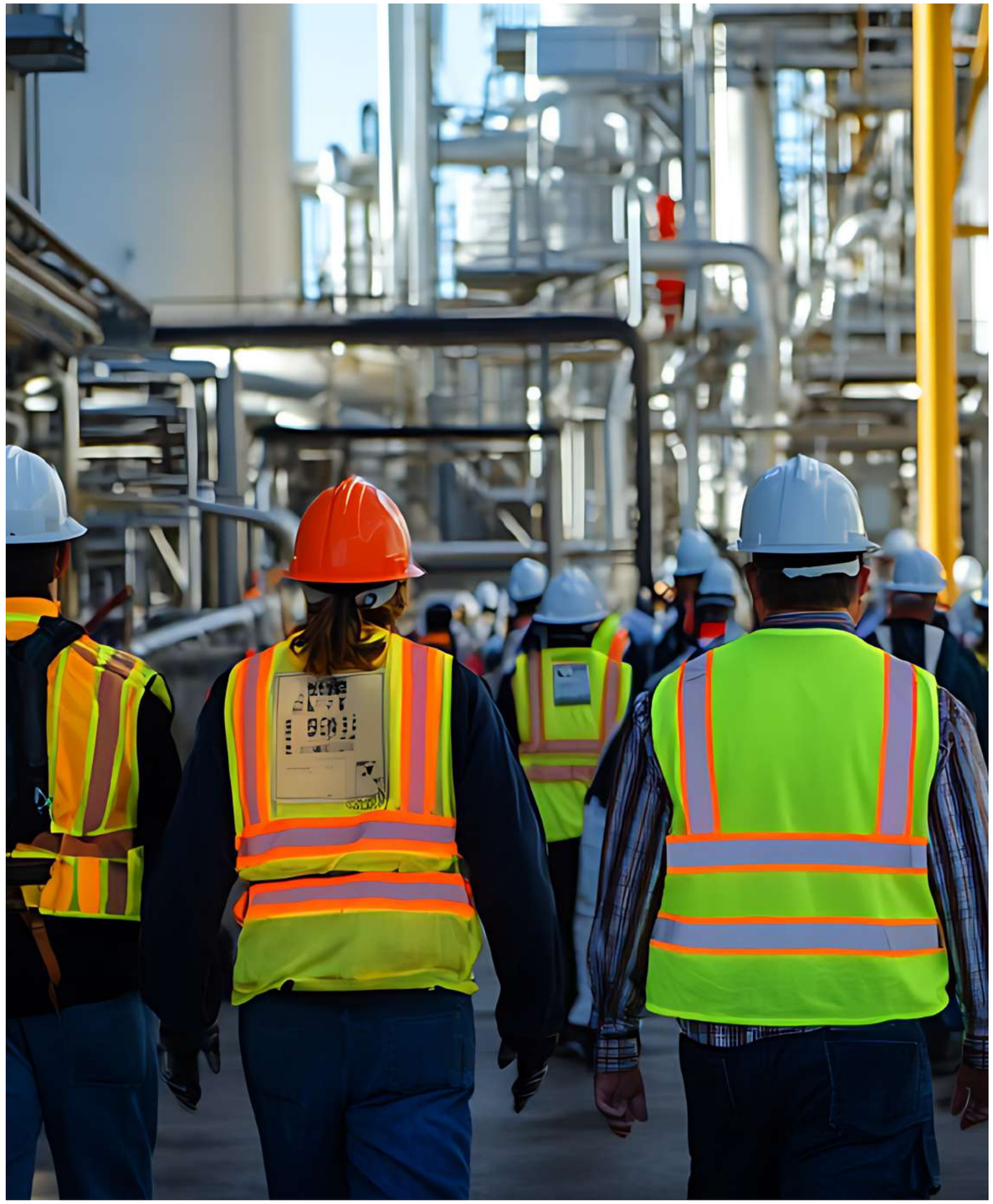
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Health and Safety Training



At JSA, we have established stringent safety regulations that are detailed in our occupational health and safety standards. These standards apply to all individuals within our organization, including employees, temporary workers, and visitors. They encompass organizational measures and specific prerequisites for implementing technological and interpersonal safety measures across all our sites. Employees are equipped with essential safety gear and receive ongoing training on topics such as:

- Working at heights
- Chemical Safety
- Emergency response protocols

To ensure workplace safety, we provide essential safety equipment to our production employees. In topics, including working at heights, confined spaces, and on-site emergency protocols. These training sessions are designed to educate new hires and reinforce safety measures for all employees. By empowering our workforce with knowledge and preventive actions, we strive to create a safe and secure working environment.

Building a Safety-First Culture

At J S Auto Cast Foundry India Pvt Ltd (JSA), safety is not just a system—it's a mindset. We are committed to creating a safety-conscious organization by continuously improving workplace safety through advanced systems, training, and technology.

To support this, JSA has implemented:

- Safety committees
- Regular training and awareness programs
- Recognition and reward systems for safety practices

Technology plays a key role in our safety strategy.
We've deployed:

- Safety interlocks and surveillance for high-risk operations
- Anti-collision and human detection systems in forklifts
- Auto-diallers for fire protection
- Energy isolation mechanisms (LOTO

Qualified safety officers are present on the shop floor to ensure safe practices are followed. They conduct regular safety walkthroughs alongside the central safety team. Leadership teams also carry out cross-functional safety audits using defined checklists and schedules.

Strengthening Safety Through Innovation

Following a few incidents this year, JSA reviewed and strengthened its safety systems. New controls were introduced, including:

- Sensors and speed control for forklifts
- Additional surveillance systems to detect unsafe acts
- Enhanced machine guarding with optical sensors and limit switches
- Improved safety tool designs and clearer visual instructions on the shop floor



Sustainable Supply Chain

(GRI 204-1, 308-1, 308-2, 414-1, 414-2)

JSA is working to make its supply chain more sustainable by focusing on the environment, people, and smart business practices. The company uses green methods, sources materials responsibly, and adopts new technologies to reduce pollution and save resources. This helps protect local communities and ensures products stay high-quality and competitive. By teaming up with suppliers and constantly improving, JSA is building a strong, eco-friendly supply chain that supports global climate goals and long-term development.



Key Highlights

- Majority of inputs sourced from local suppliers to support regional economies
- All new suppliers evaluated based on ESG (Environmental, Social, and Governance) criteria
- 12 suppliers participated in sustainability assessments during FY 2024-25.
- Aseesment result evaluated and shared to supplier to improve in mentioned points.

Key Initiatives Undertaken during FY 2024-25

- supplier Code of Conduct: Finalized and approved by management; rollout initiated for all supplier categories to formally adopt the code.
- Updated Terms and Conditions: Revisions made to the General Terms and Conditions linked to Purchase and Work Orders to align with the Supplier Code of Conduct.
- Supplier Capacity Building: Awareness sessions planned for suppliers on key ESG topics such as business ethics, code of conduct, materiality, and decarbonization.
- Sustainability Self-Assessment: 12 suppliers completed ESG self-assessments as part of the broader sustainability evaluation process.

Strategic Approach

- JSA believes that long-term success comes from a strong, future-ready supply chain built on technology, innovation, and sustainable partnerships. The company focuses on responsible sourcing by building trusted relationships and aligning procurement practices with its goal of 100% ethical sourcing.
- To ensure high standards, critical suppliers are carefully assessed on Environmental, Social, and Governance (ESG) criteria. This helps reduce risks—especially those related to human rights—and promotes better business practices across the supply chain.
- JSA also supports suppliers in meeting top-tier standards, helping them improve efficiency and stay competitive. These efforts contribute to a supply chain that is ethical, resilient, and aligned with JSA's long-term sustainability goals.

Supply Chain Management Policies

Policy Framework for Responsible Sourcing

Policies play a key role in showing JSA's commitment to ethical business, regulatory compliance, and efficient resource management. They offer a clear structure that supports both internal goals and external standards. To guide its supply chain practices, JSA has introduced the Sustainable Procurement Policy and the Conflict Mineral Policy. These policies help communicate expectations to business partners and ensure responsible sourcing across the value chain

Commitment to Sustainable Sourcing

JSA is committed to building a sustainable future through strong partnerships with its suppliers. By weaving sustainability goals into its sourcing decisions, the company lays the groundwork for a responsible and resilient supply chain.

Conflict Mineral Policy

The mining of tin, tungsten, tantalum, and gold (3TG) in conflict-affected areas—such as the Democratic Republic of Congo—has been linked to serious human rights abuses, including violence, forced labor, and the use of child soldiers. To avoid contributing to these harmful practices, JSA has adopted a Conflict Mineral Policy. This policy strictly prohibits the use of 3TG minerals sourced from such regions in any of its products or operations.

Purpose	Measures Undertaken	Progress Achieved
Partnering for a sustainable future	Promote ESG practices across supplier base by 2030	Supplier sustainability assessments in progress, covering a significant portion of business volume
Accelerating renewable energy adoption	Target 50% renewable energy use by top suppliers by 2030	Notable progress made in RE usage among key suppliers
Tracking product-level carbon impact	Establish Product Carbon Footprint (PCF) for mainstream products by 2030	Identification of critical products initiated; PCF mapping underway
Reducing freight emissions	Achieve 30% reduction in CO_2 emissions per unit of freight by 2030	Measurable improvement in freight-related CO_2 emissions compared to base year



Supplier Code of Conduct

JSA Limited is committed to ethical business practices and full compliance with laws and regulations. At the heart of this commitment is respect for human rights and a safe, dignified work environment for employees and suppliers. Environmental responsibility is also a key focus, with sustainable sourcing and continuous improvement guiding JSA's approach.

The company's Ethics and Compliance Policy promotes integrity and transparency. All suppliers–local and global–are expected to follow these principles and avoid unethical practices such as bribery, fraud, or corruption. Suppliers must not speak on behalf of JSA or use its brand without written permission. Any actions by third-party agents, including government representatives, are treated as actions of the supplier.

To uphold these standards, JSA has developed a detailed Supplier Code of Conduct (SCoC) for all major suppliers. This code is regularly updated to reflect changing laws, customer needs, industry trends, and audit findings. It covers key areas such as business ethics, human rights (including child labor), fair wages and working hours, safe and inclusive workplaces, environmental sustainability, and factory conditions.

JSA requires all vendors to accept and follow the SCoC. The procurement team tracks compliance to ensure suppliers meet the company's expectations for responsible conduct. Through these efforts, JSA continues to promote ethical practices, environmental care, and the well-being of its people and partners.

Supplier Selection and Assessment

JSA Limited follows a thorough some verifications before engaging with suppliers..

JSA is working toward building relationships primarily with critical suppliers. To better identify ESG risks across the supply chain, the company is developing a Supplier Sustainability Index. This index will help assess suppliers on key parameters such as quality, safety, environmental impact, social responsibility, governance, compliance, and business relevance. A minimum qualification score will be required to ensure alignment with JSA's sustainability goals.

In the reporting period, 25 new suppliers were screened for environmental and social criteria. The screening process includes evaluating risks specific to geography, industry, and materials used. Core assessment criteria include:

- **Business Ethics and Compliance:**
  - Follows values of honesty and openness
  - Makes sure suppliers follow laws and rules
  - Does not allow corruption, fraud, bribery, or similar misconduct
- **Third Party Representation:**
  - Suppliers require JSA's prior explicit consent to make statements or use the JSA/Kalyani brand.
  - Actions by third-party agents or representatives, including government representatives, are considered as performed by the Supplier
- **Social Responsibility:**
  - Suppliers contribute to positive social outcomes.
  - Strengthens reputation and relationships with customers and stakeholders.
  - Enhances long-term sustainability and profitability opportunities.
- **Antitrust Compliance:**
  - Suppliers must notify JSA immediately if under investigation for antitrust violations.
- **Political Activities:**
  - Suppliers, as representatives of JSA, should not engage in any political campaigns or activities.
- **Data Protection:**
  - Suppliers must adhere to all regulations governing the protection and privacy of personal information and data.
  - Must comply with the General Data Protection Regulation (GDPR) in accordance with EU law, when applicable.
- **Legal Compliance:**
  - Suppliers are responsible for complying with the laws, rules, and regulations of their own country and the country of origin of their products and services.
- **Bribery:**
  - Hurts fair competition and creates an uneven playing field
  - Causes inefficiencies and gives unfair benefits to some parties
  - Weakens trust and openness in the supply chain
  - Raises costs and harms reputation
  - Strains relationships with partners and stakeholders
- **Sustainability:**
  - Follow strong sustainability practices in all operations
  - Act responsibly and meet the expectations of stakeholders
  - Follow laws and reduce potential risks
  - Unlock new business opportunities and build
  - long-term success in a changing world
- **Conflict of Interest:**
  - Suppliers must avoid conflicts of interest that could harm their reputation with JSA.
  - A conflict of interest arises if a JSA employee influencing decisions related to the supplier is related to an employee of the supplier.
- **Communication and Enforcement:**
  - Suppliers must comply with the guidelines in JSA's Supplier Code of Conduct to engage in business with JSA.
  - JSA will establish and maintain a system to evaluate and ensure adherence to these standards.
  - If breaches are identified, suppliers must provide details and corrective measures within 30 days.
  - JSA retains the right to refer to the supplier's own code of conduct as necessary.



Supplier Sustainability Assessment

JSA Limited has initiated a comprehensive sustainability assessment of its key supply chain partners to identify potential ESG-related risks. A detailed questionnaire has been shared with suppliers representing the majority of JSA's business volume. It covers critical areas such as:.

- Company management
- Legal compliance
- Business ethics
- Environmental practices
- Energy use and emissions
- Health and safety
- Human rights
- Supplier oversight

The assessment is currently underway, and responses are being reviewed. Preliminary insights suggest strong adherence to environmental, legal, and social standards, while areas like energy efficiency and ethical practices are being closely examined for improvement.

Community Development

"At J S Auto Cast, we believe in giving back to the society what we have gained from it. As per the Govt. of India mandate we have been implementing Social Responsibility (SR) projects since three years, we are not just adhering the guidelines, but we believe that it is our responsibility to give back to the society. Society is the cause of our existence and as a corporate it's our obligation towards the society we exist. We are therefore committed to address issues relating to quality education, orphan & destitute children, gender equality & self-sustenance etc. through our various initiatives which will lead to achieve Sustainable Development goals.

We would like to extend our vote of thanks to all JSA employees for their whole hearted contribution and making our company - Great Place to Work. We have faith in our employees that they will perform with passion and contributing to the society and achieve much more in coming years and touch the lives of marginalized section of community."

"We Make a Living by What We Get, But We Make a Life by What We Give"

- Winston Churchill.



Summary of our key initiatives:



we supported key infrastructure development projects in government healthcare facilities to improve access to sustainable and quality medical services. Solar panel installations were carried out at Pogalur Government Hospital and Annur Government Hospital, enabling the use of renewable energy, reducing electricity costs, and ensuring reliable power supply for essential hospital operations.



A scanning machine was provided to Annur Government Hospital to support early and accurate diagnosis of health conditions in infants and newborn babies.

Over 820 people are currently benefiting from the use of this scanning machine. outpatient building renovation support was provided to Chennimalai Government Hospital, enhancing patient comfort, safety, and service efficiency. These initiatives reflect our commitment to strengthening public healthcare infrastructure while promoting environmental sustainability and community well-being.



KALYANI | JS AUTO CAST

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