

ENVIRONMENT SOCIAL & GOVERNANCE (ESG) POLICY

Title	Environment Social & Governance (ESG) Policy
Version Number	1
Effective Date	1 st January 2026
Authorised By	President & Director
Number of Revisions	-
Last Revised Date	-

The Environmental, Social and Governance (ESG) Policy of JK Lakshmi Cement Ltd. (JKLC) reflects the Company's commitment to protect the environment, strengthen the communities in which it operates, and foster dynamic and diverse workforce, while conducting its business in a responsible and ethical manner. We acknowledge that through our business operations we directly and indirectly positively impact environment and society at large. We are also committed to our stakeholders to provide them transparent disclosures to tell our performance story using need-based national and global reporting frameworks.

ESG Policy Purpose

The purpose of this policy is to lay down the basic principles and governance, line of action towards integrating ESG across the organization to push for improved ESG performance. The ESG policy will address ESG implementation, its communication and inclusion in all operational processes at JKLC.

The policy will apply to all subsidiaries under direct management control of JKLC. Further, the policy shall apply to all operations and will cover the entire lifecycle of activities in line with the local regulations.

Scope

The policy sets our expectations of all those who work with us and extends to all our employees, contractors, and other value chain partners as applicable.

ESG Governance

JK Lakshmi Cement is committed to strong ESG Governance, ensuring responsible and transparent business practices. Our “Corporate Social Responsibility and Sustainability Committee” assess, review and oversees Environmental, Social, Governance and Sustainability initiatives of the Company, including Business Responsibility and Sustainability Report and/or any other Report as may be required under any law/ regulation in this respect.

The “ESG Core Group” is represented by members from various functions shall be responsible for implementing the actual plan directed by the Board. Head CSR & Sustainability directly reports to the President & Director of the Company.

The ESG Governance structure is as under:



Sustainability Strategy and Approach

JK Lakshmi Cement is committed to sustainability, and our strategy is designed to generate lasting value for our stakeholders while making a meaningful impact on the world. Our priority areas include climate change, resource efficiency, environmental protection & conservation, zero harm, inclusive development, ethical governance and diversity & inclusion among others. Our approach includes materiality assessment to identify critical ESG issues impacting our business operations.

Our Commitments

- Strive toward a zero-harm objective for people, host communities, and the environment.
- Ensure compliance with applicable laws and regulations across all locations of operation.
- Identify and manage climate change related risks through mitigation and adaptation measures.
- Practice energy conservation and focus on adopting energy efficient processes across our business operations.
- Practice circular economy.
- Protect human rights wherever we operate and conduct our business in an ethical and responsible manner.

- Building skills and competencies of their employees through a wide range of training and development programs and activities.
- Provide employees and communities a safe workplace and environment.
- Promote and help value chain partners to adopt practices for reducing negative impact in the area of environment, social & governance.
- Work in partnership with local communities for their holistic development to create social, environmental, and economic value.
- To engage with relevant stakeholders to positively influence and participate in policy advocacy and thought leadership related activities.
- Disclosing ESG and sustainability performance on an annual basis to stakeholders.
- Adhere to highest standard of business ethics and personal conduct by employees.

Applicability, monitoring and continuous improvement

- Company ensures clear roles, responsibilities, and accountability mechanisms are in place to enable effective implementation and oversight of this policy.
- All commitments made in the policy will be internally reviewed for adherence and where required due diligence will be carried out for identification of gaps and non-conformance, if any and updated as necessary.
- Set measurable short and long-term targets for environmental, social and governance performance and maintain transparency in reporting to all stakeholders.
- Regularly review and update ESG goals to reflect evolving best practices, laws and organizational priorities, ensuring that any significant changes are promptly communicated to all stakeholders.

The Policy shall be reviewed and updated as necessary to align with evolving regulations and best practices. Any amendments will be communicated to all stakeholders in timely manner.

Date: 01/01/2026
Place: New Delhi


 (Arun Shukla)
 President & Director