

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A

General disclosures



SECTION B

Management and process disclosures



SECTION C

Principle-wise performance disclosure



Principle 1	Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable
Principle 2	Businesses should provide goods and services in a manner that is sustainable and safe
Principle 3	Businesses should respect and promote the well-being of all employees, including those in their value chains
Principle 4	Businesses should respect the interests of and be responsive to all its stakeholders
Principle 5	Businesses should respect and promote human rights
Principle 6	Businesses should respect and make efforts to protect and restore the environment
Principle 7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
Principle 8	Businesses should promote inclusive growth and equitable development
Principle 9	Businesses should engage with and provide value to their consumers in a responsible manner

SECTION A – GENERAL DISCLOSURES

Details		
1.	Corporate Identity Number (CIN) of the Listed Entity	L27102MH1994PLC152925
2.	Name of the company	JSW Steel Limited
3.	Year of incorporation	1994
4.	Registered office address	JSW Centre, Bandra Kurla Complex, Bandra East, Mumbai - 400051, Maharashtra, India
5.	Corporate address	JSW Centre, Bandra Kurla Complex, Bandra East, Mumbai - 400051, Maharashtra, India
6.	E-mail	jswsl.investor@jsw.in
7.	Telephone	912242861000
8.	Website	www.jsw.in
9.	Financial year for which reporting is being done	2025-2026
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11.	Paid-up Capital	₹ 2,445,453,966
12.	Name of contact details of the person who may be contacted in case of any queries on the BRSR Report	Name - Prabodha Acharya Designation - Group Chief Sustainability Officer Address - JSW Centre, Bandra Kurla Complex, Bandra East, Mumbai - 400051 Telephone number: +912242861000 Email Id - prabodha.acharya@jsw.in
13.	Reporting boundary	Standalone basis
14.	Name of assurance provider	Bureau Veritas (India) Pvt Ltd.
15.	Type of Assessment or Assurance obtained	Reasonable Assurance of Business Responsibility and Sustainability Report (BRSR) as per Annexure 1 of the SEBI circular (SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023) & SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024, for BRSR Core KPIs and Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Products and Services

16. Details of business activities (accounting for 90% of the turnover):			
Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacture of Iron and Steel	Manufacturing	100

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):			
Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Mining of iron ores	71	100
2	Manufacture of basic iron and steel	241	
3	Casting of metals	243	
4	Manufacture of other fabricated metal products	259	

Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:			
Location	Number of plants	Number of offices	Total
National	18	1	19
International	0	0	0

The locations include our standalone boundary of Integrated Steel Plants (ISPs), Anjar, and Karnataka and Odisha mines.

19. Markets served by the entity:	
a.	Number of locations
Locations	Number
National (No. of States)	28
International (No. of Countries)	77
b.	What is the contribution of exports as a percentage of the total turnover of the entity?
7.15	

c. A brief on types of customers

JSW Steel caters to a diverse customer base across multiple end use sectors, including automotive, general engineering, machinery, projects and construction. Steel products supplied by the Company are used in a wide range of applications aligned with sector specific requirements and standards.

Further details on the Company's product portfolio and applications are available at: <https://www.jswsteel.in/products>

In addition, during the year, JSW Neosteel, a GreenPro certified product, was supplied through the retail distribution network to several notable projects. These products were utilised across infrastructure, commercial, residential, religious, and educational developments, reinforcing the Company's commitment to sustainable and responsible construction solutions.

Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	16,083	14,792	91.97	1291	8.03
2.	Other than Permanent (E)	0	0	0.00	0	0.00
3.	Total employees (D + E)	16,083	14,792	91.97	1291	8.03
WORKERS						
4.	Permanent (F)	0	0	0.00	0	0.00
5.	Other than Permanent (G)	29,245	28,631	97.90	614	2.10
6.	Total workers (F + G)	29,245	28,631	97.90	614	2.10

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	29	25	86.21	4	13.79
2.	Other than Permanent (E)	0	0	0.00	0	0.00
3.	Total differently abled employees (D + E)	29	25	86.21	4	13.79
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0.00	0	0.00
5.	Other than permanent (G)	0	0	0.00	0	0.00
6.	Total differently abled workers (F + G)	0	0	0.00	0	0.00

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	12	3	25.00
Key Management Personnel	2	0	0.00

22. Turnover rate for permanent employees and workers

	Current Year			Previous Year			Prior to Previous Year		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	9.63	11.92	9.81	8.95	11.78	9.14	8.17	12.01	8.41
Permanent Workers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Holding, subsidiary and associate companies (including joint ventures)

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

Sr. No.	Name of the holding / subsidiary /associate companies /joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity participate in the Business Responsibility initiatives of the listed entity (Yes/No)
1	Periama Holdings, LLC	Subsidiary	100.00	No
2	JSW Steel (USA) Inc	Subsidiary	100.00	No
3	Meadow Creek Minerals, LLC	Subsidiary	100.00	No
4	Hutchinson Minerals, LLC	Subsidiary	100.00	No
5	Planck Holdings, LLC	Subsidiary	100.00	No
6	Lower Hutchinson Minerals, LLC	Subsidiary	100.00	No
7	Acero Junction Holdings, Inc.	Subsidiary	100.00	No
8	JSW Steel USA Ohio, Inc.	Subsidiary	100.00	No
9	JSW Panama Holdings Corporation	Subsidiary	100.00	No
10	Inversiones Eurosh Limitada	Subsidiary	100.00	No
11	JSW Natural Resources Limited	Subsidiary	100.00	No
12	JSW Steel (Netherlands) B.V	Subsidiary	100.00	No
13	JSW Steel (UK) Limited	Subsidiary	100.00	No
14	JSW Natural Resources Mozambique Limitada	Subsidiary	100.00	No
15	JSW ADMS Carvo Lda	Subsidiary	100.00	No
16	JSW Steel Italy S.r.l.	Subsidiary	100.00	No
17	JSW Steel Italy Piombino S.p.A.	Subsidiary	100.00	No
18	Piombino Logistics S.p.A.- A JSW Enterprise	Subsidiary	100.00	No
19	GSI Lucchini S.p.A.	Subsidiary	100.00	No
20	JSW Steel Global Trade Pte Limited	Subsidiary	100.00	No
21	JSW Steel Coated Products Limited	Subsidiary	100.00	No
22	Amba River Coke Limited	Subsidiary	100.00	No
23	JSW Jharkhand Steel Limited	Subsidiary	100.00	No
24	JSW Bengal Steel Limited	Subsidiary	98.76	No
25	JSW Natural Resources India Limited	Subsidiary	98.76	No
26	JSW Energy (Bengal) Limited	Subsidiary	98.76	No
27	JSW Natural Resource Bengal Limited	Subsidiary	98.76	No
28	Peddar Realty Limited	Subsidiary	100.00	No
29	JSW Realty & Infrastructure Private Limited	Subsidiary	0.00	No
30	JSW Industrial Gases Limited	Subsidiary	100.00	Yes
31	JSW Utkal Steel Limited	Subsidiary	100.00	No
32	Piombino Steel Limited	Subsidiary	82.65	No
33	Bhushan Power and Steel Limited	Subsidiary	82.65	No
34	JSW Vijayanagar Metalics Limited	Subsidiary	100.00	Yes
35	JSW Retail and Distribution Limited	Subsidiary	100.00	No
36	Neotrex Steel Limited	Subsidiary	80.00	No
37	NSL Green Steel Recycling Limited	Subsidiary	100.00	No
38	Chandranitya Developers Ltd	Subsidiary	100.00	No
39	JSW Rayalaseema Steel Limited	Subsidiary	100.00	No
40	Mivaan Steels Ltd	Subsidiary	100.00	No
41	Monnet Cement Ltd	Subsidiary	100.00	No
42	JSW Green Steel Limited	Subsidiary	100.00	No
43	JSW Severfield Structures Limited	Joint Venture	50.00	No
44	JSW Structural Metal Decking Limited	Joint Venture	33.33	No
45	Rohne Coal Company Private Limited	Joint Venture	68.91	No
46	JSW MI Steel Service Center Private Limited	Joint Venture	50.00	No
47	JSW MI Chennai Steel Service Center Private Limited	Joint Venture	50.00	No
48	Vijayanagar Minerals Private Limited	Joint Venture	40.00	No

Sr. No.	Name of the holding / subsidiary /associate companies /joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity participate in the Business Responsibility initiatives of the listed entity (Yes/No)
49	Gourangdih Coal Limited	Joint Venture	50.00	No
50	Ayena Innovation Private Limited	Joint Venture	35.47	No
51	JSW One Platforms Limited	Joint Venture	69.01	No
52	JSW One Distribution Limited	Joint Venture	69.01	No
53	JSW One Finance Limited	Joint Venture	69.01	No
54	JSW JFE Electrical Steel Pvt Ltd	Joint Venture	50.00	No
55	JSW JFE Electrical Steel Nashik Private Limited	Joint Venture	50.00	No
56	MP Monnet Mining Company Limited	Joint Venture	49.00	No
57	Urtan North Mining Company Limited	Joint Venture	33.33	No
58	JSW Renewable Energy (Vijayanagar) Limited	Associate	26.00	No
59	JSW Paints Limited	Associate	11.85	No
60	M Res NSW HCC Pty Ltd	Joint Venture	83.33	No
61	JSW Renewable Energy (Dolvi) Limited	Associate	26.00	No
62	Saffron Resources Private Limited	Subsidiary	100	No
63	JSW Sambalpur Steel Limited	Joint Venture	61.75	No
64	JSW Kalinga Steel Limited	Joint Venture	61.75	No
65	APJSW Private Limited	Subsidiary	89	No
66	JSW Mineral Resources Mozam LDA	Subsidiary	100	No
67	Minas De Revuboe LDA	Subsidiary	100	No

CSR

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No): Yes
- (ii) Turnover (in ₹) - 1,288,010,000,000
- (iii) Net worth (in ₹) - 776,249,191,220

Transparency and Disclosure Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)			Current Financial Year			Previous Financial Year		
				Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	https://jsw-steel-s3.s3.ap-south-1.amazonaws.com/jsw-steel-images/uploads/2026/01/21-Grievance_Redressal_Mechanism-2024.pdf		0	0	NA	0	0	NA
Investors (other than Shareholders)	Yes			0	0	NA	0	0	NA
Shareholders	Yes			1,115	0	NA	879	0	NA
Employees and workers	Yes			1,749	412	In progress	35	28	In progress
Customers	Yes			1,495	110	NA	1,765	0	NA
Value Chain Partners	Yes			0	0	NA	0	0	NA
Other (please specify)	NA			0	0	NA	0	0	NA

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Air emissions and air quality management	Risk	Air emissions and air quality management represent an inherent risk associated with industrial operations, as emissions may arise even when processes are well controlled. Maintaining emissions within statutory limits is critical, as exceedances could result in regulatory action, community impact, and reputational consequences.	We are committed to preventing, abating, and mitigating air emissions through dedicated policies addressing both point and non-point source emissions. Annual emission targets are established and performance is monitored on a monthly basis. Best Available Technologies are deployed across operations to continuously manage emissions and improve air quality performance.	Negative
2	Biodiversity	Risk & Opportunity	Biodiversity loss presents a material risk to long-term business sustainability through regulatory, ecological, and social license considerations. At the same time, effective biodiversity management and restoration create opportunities to enhance ecosystem resilience, secure operational continuity, and align with emerging disclosure and financing expectations, including TNFD.	We strive to achieve 'No Net Loss' of biodiversity at all our operating sites by 2030. In compliance with the IBBI declaration, we have mapped the biodiversity interfaces with business operations designated as biodiversity champions. We have implemented schemes for enhancing awareness of biodiversity within the organization.	Mixed (Negative ecological and regulatory risk / Positive resilience and strategic opportunity)
3	Business Ethics including Anticorruption	Risk & Opportunity	Robust business ethics and anti-corruption practices are critical to prevent legal, regulatory, and reputational risks. At the same time, a strong and embedded ethical culture drives stakeholder trust, improves brand perception, facilitates access to capital, strengthens employee engagement, and enhances long-term enterprise value.	The Company adheres to a comprehensive Code of Conduct and a Supplier Code of Conduct applicable to value-chain partners. A Whistle Blower Policy is in place enabling employees, vendors, and channel partners to raise concerns confidentially. These mechanisms are supported by governance oversight, awareness programmes, and enforcement actions to ensure ethical conduct across operations.	Mixed (Negative risk / Positive governance and value-creation opportunity)
4	Climate change and emissions management	Risk & Opportunity	Steel is one of the world's hard-to-abate sectors, making climate change and emissions management a material risk due to regulatory expectations, transition pathways, and market pressures, including India's nationally determined contributions (NDCs). At the same time, proactive decarbonization presents a strategic opportunity to enhance long-term competitiveness, access emerging green markets, and strengthen resilience.	Given the carbon intensity of the steel sector, transition towards a low-carbon pathway requires clear targets and sustained action. We have established defined decarbonization targets, adopted a dedicated climate change policy, and instituted a Climate Action Group to drive implementation. The Company has committed to achieving 1.95 tCO ₂ /tcs by 2030 and becoming net neutral in carbon emissions across all operations under its direct control by 2050, supported by technology adoption, energy transition initiatives, and continuous improvement programmes.	Mixed (Negative transition risk / Positive strategic opportunity)
5	Economic Performance	Opportunity	Proactive identification and response to evolving demand dynamics in domestic and export markets enable the Company to meet operational guidance, optimize capacity utilization, and strengthen competitiveness.	We are committed to strengthening economic performance through product diversification, increased focus on value-added products, and integration of sustainable practices that enhance efficiency, resilience, and long-term growth.	Positive
6	Occupational health and safety	Risk & Opportunity	We aspire to achieve zero harm across all our operations. Occupational Health & Safety is a core value of the Group and is critical to protecting human life, ensuring operational continuity, maintaining workforce morale, and meeting regulatory expectations. Any failure can lead to serious human, legal, reputational, and operational consequences, while strong safety performance creates long-term value.	We are committed to providing a safe and healthy working environment for employees, contractors, visitors, and communities. Robust safety systems are implemented across operations, supported by digital tools, real-time data monitoring, shared responsibility frameworks, and strong governance oversight. Senior management and plant leadership assume accountability for implementation, review, and continuous improvement of safety policies, procedures, and controls.	Mixed (Negative risk / Positive opportunity)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Energy use and management	Risk & Opportunity	As global energy prices, demand, and transition-related uncertainties continue to grow, energy availability, affordability, and sustainability represent a material risk to steel operations. At the same time, proactive energy efficiency and renewable energy integration offer opportunities to enhance cost competitiveness, resilience, and long-term sustainability.	We have adopted state-of-the-art energy-efficient systems and practices across operations to continuously reduce energy intensity and manage input costs. As part of our long-term strategy, we are developing infrastructure to increase renewable energy generation and procurement within our overall energy portfolio. Our energy management framework focuses on efficiency improvement, innovative demand-reduction initiatives, and proactive adoption of renewable energy.	Mixed (Negative risk / Positive opportunity)
8	Human Rigits	Risk & Opportunity	Human rights represent a material risk for business operations if violations occur, with potential legal, regulatory, and reputational consequences. At the same time, respect for human rights and non-discrimination practices strengthen workforce engagement, organizational culture, and stakeholder trust, and support long-term business sustainability.	We strive to involve all employees in upholding and sustaining the Company's human rights policy across operations. The workplace is aligned with international guidelines and conventions such as those of the International Labour Organization (ILO). We are committed to employing individuals solely based on their ability to perform the job and prohibit discrimination on grounds including race, color, age, gender, sexual orientation, gender identity and expression, ethnicity, religion, disability, family status, and social origin. Human Rights Due Diligence has been conducted across operations to identify salient issues and implement appropriate actions. The Company is also a signatory to the United Nations Global Compact (UNGC). We are also a member of UNGC.	Mixed (Negative legal and reputational risk / Positive organizational and stakeholder value)
9	Resource use and management	Risk & Opportunity	Increasing global demand driven by population growth and urbanization has intensified competition for natural resources, creating risks related to availability, cost volatility, and long-term security of raw materials. At the same time, efficient resource use and prudent sourcing offer opportunities to enhance resilience, operational efficiency, and sustainable value creation.	We have institutionalised processes that maximise the utilisation of natural resources across operations. Our resource conservation policy focuses on responsible sourcing, efficient use of materials, and implementation of innovative projects to reduce overall demand for raw materials while improving operational productivity.	Mixed (Negative resource availability and cost risk / Positive efficiency and sustainability opportunity)
10	Diversified product portfolio	Opportunity	Diversification of the product portfolio enables the Company to respond effectively to evolving market demand, reduce dependency on single product segments, and enhance resilience. A focus on value-added and sustainable products supports long-term competitiveness and growth.	We are working towards strengthening our product portfolio through diversification, increased share of value-added products, and development of sustainable product offerings that meet changing customer and market requirements.	Positive
11	Vendor management and development	Risk & Opportunity	Suppliers are an integral part of business operations and materially influence growth, continuity, reputation, and compliance. Weak vendor governance may expose the Company to operational, ethical, reputational, and regulatory risks. At the same time, effective vendor management strengthens supply-chain resilience, promotes responsible practices, and supports long-term value creation across the business ecosystem.	We have established a Supplier Code of Conduct (SCOC) that defines expected standards of behaviour and compliance across the value chain. The SCoC covers key environmental, social, and governance aspects relevant to suppliers. In addition, we have initiated ESG assessments for critical suppliers to identify risks, improve performance, and enhance overall supply-chain sustainability.	Mixed (Negative supply-chain and compliance risk / Positive resilience and value-chain development opportunity)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
12	Technology, product and process innovation	Opportunity	Technology and innovation play a critical role in the decarbonization of the steel sector. Early-stage innovation and continuous improvement in products and processes are essential to enhance efficiency, reduce environmental impact, and strengthen long-term competitiveness.	We pursue adoption of best available technologies across operations, along with product upgradation and process innovations, to improve efficiency, reduce emissions intensity, and support the transition towards sustainable steelmaking.	Positive
13	Waste management and Circular economy	Risk & Opportunity	Solid waste generation and disposal present material environmental and compliance risks if not managed appropriately, with potential impacts including environmental degradation, greenhouse gas emissions, and ecosystem harm. At the same time, adoption of circular economy principles provides opportunities to enhance resource efficiency, reduce environmental footprint, and create long-term operational and economic value.	The Company follows an integrated waste management strategy covering both hazardous and non-hazardous waste generated during steelmaking. Circularity principles are applied to move away from a linear "use-and-dispose" model towards a circular approach. Waste management is guided by a widely accepted hierarchy of prevent–reuse–recycle–dispose, ensuring environmental protection, social responsibility, and commercial viability.	Mixed (Negative environmental and compliance risk / Positive efficiency and circular economy opportunity)
14	Wastewater	Risk & Opportunity	Industrial effluents and domestic sewage pose material environmental and regulatory risks if discharged without adequate treatment, with potential impacts on natural ecosystems and communities. At the same time, effective wastewater management presents opportunities to enhance water security, reduce dependency on freshwater sources, and improve overall environmental performance.	The Company maintains Zero Liquid Discharge (ZLD) status across all steel manufacturing locations, ensuring that no untreated effluent is discharged into natural water bodies. Through ZLD implementation, we have achieved cost savings, mitigated water acquisition risks, and improved environmental performance and compliance. Onsite Sewage Treatment Plants (STPs) treat domestic sewage, with treated water reused for operational purposes.	Mixed (Negative environmental and compliance risk / Positive water efficiency and cost optimization opportunity)
15	Water resource use and management	Opportunity	Freshwater demand is increasing across communities and industries, with a growing global focus on water security. Innovative approaches to water sourcing, conservation, and reuse are critical to addressing long-term water challenges and supporting sustainable operations.	We pursue efficient water management through optimization of water use, increased recycling and reuse, deployment of water-efficient technologies, and engagement with stakeholders to strengthen long-term water security and operational resilience.	Positive
16	Training and education	Opportunity	People are considered the foundation of the organization, and continuous training and education are essential to enhance capabilities, improve productivity, support innovation, and build long-term organizational resilience.	We invest in continuous learning and development initiatives to upgrade employee skills, build leadership capabilities, and strengthen functional and technical competencies across the organization. Training programmes are aligned with business priorities, safety, sustainability objectives, and future skill requirements.	Positive
17	Investment in clean technology and environmentally friendly products along with Digitalisation and automation	Opportunity	Investment in cleaner and greener technologies, along with digitalization and automation, supports long-term sustainability, decarbonization, and operational excellence. Adoption of advanced technologies enables efficiency gains, resilience, and enhanced competitiveness in a rapidly evolving industrial landscape.	We invest in clean and environmentally friendly technologies and sustainable product development to reduce environmental impact and improve resource efficiency. Digitalization and automation are core to our strategy, with continuous upgradation of systems and processes aligned with Industry 4.0 to enhance operational performance, decision-making, and innovation.	Positive

SECTION B – MANAGEMENT AND PROCESS DISCLOSURES

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

P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management process								
Policy on Business conduct	Policy on Business conduct	People Policy	Policy on Business conduct	Human Rights Policy	Climate change policy	Policy on Business conduct	Policy to Make Our world a Better Place	Policy on Business Conduct
Code of Conduct for Board & Senior Management	Climate change policy	Health & Safety Policy	Grievance redressal Mechanism	Policy on Equality Diversity and Inclusivity	Energy Policy	Policy on Influencing Public & Regulatory Policy	Policy on Social Development and community involvement	Quality Policy
Code of Practices and Fair Disclosure of Unpublished Price Sensitive Information	Energy Policy	Policy on Labour Practices & Employment Rights	Policy on Stakeholder Engagement	Indigenous Peoples and Resettlement Policy	Raw Material Conservation Policy	Policy to Make Our world a Better Place	Indigenous Peoples and Resettlement Policy	Research & Development Policy
Determination of Materiality of Information or Events	Raw Material Conservation Policy	Policy on Board Diversity	Policy to make Our world a Better Place	Policy to make Our world a Better Place	Water Resource Management Policy	Water Resource Management Policy	Cultural Heritage Policy	Policy to make Our world a Better Place
Dividend Distribution Policy	Water Resource Management Policy	Remuneration Policy	Just Transition	Just Transition	Wastewater Management Policy	Wastewater Management Policy		
Policy for Determination of Material Subsidiaries	Wastewater Management Policy	Policy on Equality Diversity and Inclusivity			Waste Management Policy			
Policy for Preservation of Documents	Waste Management Policy	Policy to make Our world a Better Place			Air Emissions Management Policy			
Policy on Dealing with Related Party Transactions	Air Emissions Management Policy	Just Transition			Biodiversity Policy			
Remuneration Policy	Biodiversity Policy				Local Considerations Policy			
Whistle-blower Policy and Vigil Mechanism	Local Considerations Policy				Policy to Make Our World A Better Place			
Terms and Conditions for the Appointment of Independent Director	Policy to make Our world a Better Place							
Policy to make Our world a Better Place								

Disclosure Questions									
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Disclosures									
1. a) Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b) Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c) Web Link of the Policies, if available	https://www.jswsteel.in/investors/sustainability-policies/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The policies are based on NGRBC taking account of the requirements of various international standards like ISO 9000, ISO 14000, ISO45001, ISO 50001, ISO26000, SA8000, IFC Performance Standards, OECD Guidelines, UNGC guidelines and ILO Principles, ILO Convention on Human Rights, Report on Affirmative Action by CII, National Action Plan on Climate Change, National Environmental Policy, UN Sustainable Development Goals, Global Reporting Initiative, Carbon Disclosure Project (CDP), Dow Jones Sustainability Index (DJSI) and Task Force on Climate-related Financial Disclosures (TCFD) and TNFD.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	JSW Steel has set targets for Sustainability KPIs related to climate change, energy, water, waste, air emissions, biodiversity, safety, diversity, etc. Disclosed in detail in the Integrated Report FY 2025-26.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The performance against the set targets is reported by the company annually in the Integrated Report every year Disclosed in detail in the Integrated Report FY 2025-26.								
Governance Leadership and Oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Please refer the message from Chairman, JMD and CEO Disclosed in detail in the Integrated Report FY 2025-26.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Company has a robust Corporate Governance Framework in place. Oversight and implementation of the Business Responsibility and Sustainability policies rest with the Board of Directors, which comprises a balanced mix of Executive and Non-Executive Independent Directors with diverse experience and expertise. The Board of Directors is responsible for: - Providing strategic direction to the Company and evaluating overall performance - Ensuring that the long-term interests of all stakeholders are safeguarded To support effective governance and focused oversight, the Board has constituted several Committees, including: - Business Responsibility / Sustainability Committee - Risk Management Committee - Corporate Social Responsibility Committee - Stakeholder Relationship Committee - Audit Committee - Project Review Committee - Nomination and Remuneration Committee These Committees operate within their respective mandates and provide guidance, monitoring, and oversight on matters relevant to business responsibility, sustainability performance, risk management, and stakeholder interests.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. The Board of Directors has constituted a sub committee of the Board titled the Business Responsibility and Sustainability Reporting Committee (BRSR Committee), which is responsible for oversight of the Company's sustainability strategy, performance, and disclosures. The Committee oversees the implementation of activities under the Company's Business Responsibility and Sustainability policies, aligned with the nine principles of the National Guidelines on Responsible Business Conduct (NGRBCs). It also monitors alignment with relevant international standards and frameworks, including UN Global Compact (UNGC), UN Human Rights Conventions, UN Sustainable Development Goals (SDGs), IFC Performance Standards, OECD Guidelines, and ISO standards, as applicable. The Chief Sustainability Officer (CSO) periodically briefs the Committee on sustainability and climate related risks, opportunities, and progress. The Committee meets biannually to review sustainability performance, climate change-related matters, and progress against defined objectives. The Committee is chaired by an Independent Director and comprises Executive Directors and Non-Executive Independent Directors, ensuring balanced and effective oversight. Key Terms of Reference of the Committee include: 1. Overseeing the adoption and implementation of the National Guidelines on Responsible Business Conduct (NGRBCs). 2. Reviewing and guiding policies aligned with the nine NGRBC principles and relevant international standards and frameworks. 3. Monitoring sustainability initiatives and implementation of Business Responsibility policies. 4. Reviewing Business Responsibility disclosures, including BRSR/BRR, at defined intervals. 5. Reviewing progress of sustainability and Business Responsibility initiatives. 6. Reviewing the annual Business Responsibility and Sustainability Report and recommending it to the Board for approval.								

10. Details of Review of NGRBCs by the Company:

Particulars	Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee									Frequency (Annually/ Half - yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The Board level Business Responsibility and Sustainability Reporting Committee meets twice a year to review the Company's performance against sustainability parameters and policies aligned with Principles P1 to P9 of the NGRBCs. The Committee provides guidance on corrective and improvement actions, and progress against each parameter is reviewed in subsequent meetings. Compliance with applicable statutory requirements is monitored, and any non compliances, if identified, are addressed and tracked through the Committee's oversight mechanism.									Half - yearly								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Executive Committee									Quarterly								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

The Company achieved a significant milestone by receiving the ResponsibleSteel™ certification for four of its manufacturing sites, including its Integrated Steel Plants at Vijayanagar, Dolvi, and Salem, and its Downstream Rolling Mill at Tarapur. With this achievement, over 80% of the Company's primary steel production in India is now sourced from ResponsibleSteel™ certified sites.

In addition to external certifications, the Company's policies, processes, and compliances are subject to:

- Internal audits, and
- Regulatory reviews, as applicable

From a best-practice and risk-management perspective, Business Responsibility policies are periodically reviewed and evaluated internally by business heads and functional leaders, and are approved by senior management and the Board, as appropriate.

The Company has undertaken an internal assessment of the effectiveness of its Business Responsibility policies and intends to obtain external assurance on the same in due course.

Further, the Company holds multiple internationally recognized management system certifications, including:

- ISO 14001:2015 (Environmental Management)
- ISO 45001:2018 (Occupational Health and Safety)
- ISO 50001:2018 (Energy Management)
- ISO 9001:2015 (Quality Management)
- AS 9100:2016
- SA 8000

These certifications demonstrate the Company's continued commitment to robust governance, sustainability, and responsible business practices.

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

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

SECTION C – PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1 – Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable.

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of directors	2	Awareness through Committee Meetings covering all nine principles of BRSR, including climate change, biodiversity, water stewardship, Sustainability KPIs, global sustainability trends and industry best practices, external ESG ratings and disclosures, stakeholder engagement and materiality assessment, and climate related risks and opportunities.	100.00
Key managerial personnel	2	Training on integrity and ethics, core values, Code of Conduct, and sustainability practices, enabling KMPs to effectively drive the Company's values, purpose, strategy, and sustainability agenda within business operations	100.00
Employees other than BoD and KMPs	34	Programmes covering Code of Conduct, adaptive leadership, and effective coaching. Awareness generated through periodic internal communications on delivering value from ESG, sustainability initiatives at locations, actions and initiatives of JSW Foundation, environmental initiatives, Life Cycle Assessment and product sustainability, biodiversity and its relevance to business, social interventions for a sustainable world, and safety management. Training sessions on BRSR and supply-chain assessment, grievance redressal mechanisms, and human rights awareness have also been conducted across operating sites	100.00
Workers	24	Training and awareness programmes focused on safety management, human rights, security personnel training, and skill development to enhance awareness, compliance, and workplace capability	100.00

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

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

Note: During FY2025-26, no fines or penalties were imposed on or paid by JSW Steel Limited which are breaching the materiality thresholds mentioned under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI Listing Regulations]. In terms of SEBI Listing Regulations, fines paid during the year, that are below the materiality thresholds have been disclosed in the quarterly Corporate Governance Reports, prepared and filed with the Stock Exchanges in terms of Regulation 27 of SEBI Listing Regulations and the same are available on the website of the Company www.jsw.in

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision are preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not Applicable	Not Applicable

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

Yes.

The Company has adopted a comprehensive Policy on Business Conduct, approved by the Board of Directors, which incorporates clear anti-corruption and anti-bribery principles and applies to directors, employees, and business partners.

The Company maintains a zero-tolerance approach towards bribery, corruption, bribery solicitation, facilitation payments, extortion, and any unethical business practices. Key elements of the policy include:

- Establishment of robust internal financial and accounting controls to ensure fair, accurate, and transparent records.
- Regular risk assessment, monitoring, and auditing, including internal and external audits, to assess the effectiveness of internal controls.
- Due diligence on agents and third-party intermediaries engaged by the Company.
- Mandatory training and awareness programmes for employees to identify, prevent, and report bribery and corruption risks, including guidance on gifts, hospitality, and conflicts of interest.
- Public commitment to ethical business conduct and prohibition of bribery, corruption, and extortion in any form.
- Access to a Whistle Blower mechanism to report concerns confidentially and without fear of retaliation.

The Policy is periodically reviewed to ensure alignment with evolving legal requirements and global best practices.

Web link to the policy: <https://group.jsw.in/sites/default/files/assets/industry/Sustainability/POL15-Policy-on-Business-Conduct.pdf>

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption.

Particulars	Current Financial Year	Previous Financial Year
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	Current Financial Year		Previous Financial Year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

7. Provide details of any corrective action taken or underway on issues related to fines/penalties/action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

There are no active issues pertaining to any fines, penalties or action taken by regulators or law enforcement agencies or judicial institutions, relating to cases of corruption and conflicts of interest. Accordingly, no corrective action was required or is currently underway in respect of such matters.

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

Particulars	Current Financial Year	Previous Financial Year
Number of days of accounts payables	87	127

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format

Parameter	Metrics	Current Financial Year	Previous Financial Year
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	13.99	20.65
	b. Number of trading houses where purchases are made from	23.00	26.00
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	99.41	99.69
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	19.26	17.18
	b. Number of dealers / distributors to whom sales are made	260.00	270.00
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	24.92	22.59
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	37.62	30.03
	b. Sales (Sales to related parties / Total Sales)	36.17	34.76
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100.00	100.00
	d. Investments (Investments in related parties / Total Investments made)	99.98	100.00

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
5	Topics covered are broadly related to safety and human rights. We have initiated supplier assessments on different Environment, Social & Governance topics to help assess their ESG performance which includes raw materials and tier 1 suppliers	52

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

Yes.

The Company has established formal processes to identify, disclose, and manage potential conflicts of interest involving members of the Board. This is governed through the Code of Conduct for Board Members and Senior Management, which sets out clear provisions on integrity, independence, ethical behavior, and disclosure of any actual or potential conflicts of interest.

The Code requires Board members to:

- Act in the best interests of the Company and its stakeholders;
- Disclose any situation that may result, or appear to result, in a conflict of interest;
- Refrain from participating in discussions or decisions where a conflict exists; and
- Comply with applicable laws, regulations, and governance standards.

The implementation and compliance with the Code are overseen through the Company's governance framework, including Board oversight and periodic declarations by Directors.

Web link to the policy:

<https://www.jsw.in/sites/default/files/assets/industry/Sustainability/23.%20Code%20of%20Conduct%20for%20Board%20Members%20%26%20Senior%20Management.pdf>

Principle 2 – Businesses should provide goods and services in a manner that is sustainable and safe.

Essential Indicators

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

	Current financial year	Previous financial year	Details of improvements in environmental and social impacts
R&D	100.00	100.00	The R&D cost includes all expenditures related to sustainable practices, such as low-emission transition, process and energy efficiency, water stewardship, the development of solutions for utilizing low-grade raw materials, and circular practices for resource and energy use. Additionally, various new grades are being developed, which ultimately lead to improved strength, higher efficiency, and enhanced productivity.
Capex	14.51	2.02	Capex includes investments in best available technologies that contribute to improved environmental and social impact parameters, enabling low-carbon steel transition, reduced energy consumption, emission control, water conservation, social sustainability, etc.

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No) - Yes
- b. If yes, what percentage of inputs were sourced sustainably? 100

Note: The Company has defined sustainable sourcing practices applicable to its procurement processes, aligned with its Supplier Code of Conduct and sustainability policies.

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

Waste type	Waste management procedure in place
Plastic (including packaging)	NA
E-waste	
Hazardous waste	
Other waste (wastepaper and paper products)	

Note:

The Company's operations do not involve product take back obligations for the above categories. Waste generated during operations is managed in compliance with applicable laws and through authorized recyclers and treatment facilities, as relevant.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the EPR plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes

Extended Producer Responsibility (EPR) is applicable to the Company's activities. The Company has registered itself as a Brand Owner and Importer under the applicable EPR regulations. The Company has partnered with authorized agencies for implementation of its EPR obligations, and the waste collection and management plan are aligned with the EPR plan submitted to the respective Pollution Control Boards, in accordance with regulatory requirements.

Leadership Indicators

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

NIC Code	Name of Product / Service	% of Total Turnover Contributed	Boundary for which Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency	Name of the independent external agency that conducted LCA	Result communicated in public domain	If yes, provide the web-link
24105	Hot Rolled Coil, Vijayanagar	100	Cradle to Gate	Yes	Sphera	Yes	https://www.environdec.com/library/epd5172
24105	Cold Rolled Closed Annealed Coil, Vijayanagar						https://www.environdec.com/library/epd25435
24105	TMT Bar, Vijayanagar						https://www.environdec.com/library/epd4326
24105	Wire Rods, Vijayanagar						https://www.environdec.com/library/epd4326
24105	Non-oriented Electrical Steel, Vijayanagar						https://www.environdec.com/library/epd5017
24105	Cold Rolled Coated GA and GI Coil and Sheets, Vijayanagar						https://www.environdec.com/library/epd5017
24105	Hot Rolled Coils, Dolvi						https://www.environdec.com/library/epd5017
24105	TMT Bar, Dolvi						https://www.environdec.com/library/epd4326
24105	Hot Rolled Bar, Salem						https://www.environdec.com/library/epd4326
24105	Hot Rolled Hexagon Wire Rod Coil, Salem						https://www.environdec.com/library/epd4326
24105	Hot Rolled Wire Coil, Salem						https://www.environdec.com/library/epd4326
24105	Hot Rolled Hexagonal Bar, Salem						https://www.environdec.com/library/epd4326
24105	Hot Rolled Flat, Salem						https://www.environdec.com/library/epd5017
24105	Heat Treated Wire Rod Coil, Salem						https://www.environdec.com/library/epd4326
24105	Hot Rolled Round Cornered Square (RCS), Salem						https://www.environdec.com/library/epd4326
24105	Heat Treated Bar, Salem						https://www.environdec.com/library/epd4326

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk / Concern	Action taken
Steel Products	No. There are no significant social or environment concerns and/or risks arising from production or disposal of our products/services, as identified in the Life Cycle Perspective/Assessments (LCA)	NA

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

Indicate input material	Current Period	Previous Period
Recycled input material	16.20	15.69

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

Waste Details	Current financial year			Previous financial year		
	Reused	Recycled	Safely disposed	Reused	Recycled	Safely disposed
Plastics (including packaging)	0			0		
E-waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
NA	0

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	14,792	14,792	100.00	14,792	100.00	0	0.00	14,792	100.00	14,792	100.00
Female	1,291	1,291	100.00	1,291	100.00	1,291	100.00	0	0.00	1,291	100.00
Total	16,083	16,083	100.00	16,083	100.00	1,291	8.03	14,792	91.97	16,083	100.00
Other than Permanent employees											
Male	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Other than Permanent workers											
Male	28,631	28,631	100.00	28,631	100.00	0	0.00	-	-	-	-
Female	614	614	100.00	614	100.00	614	100.00	-	-	614	100.00
Total	29,245	29,245	100.00	29,245	100.00	614	2.10	-	-	614	2.10

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

Particulars	Current Financial Year	Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.0971	0.0253

2. Details of retirement benefits.

Benefits	Current financial year			Previous financial year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00	0.00	Yes	100.00	0.00	Yes
Gratuity	100.00	0.00	Yes	100.00	0.00	Yes
ESI	0.00	0.00	NA	0.00	0.00	NA
Others – please specify	0.00	0.00	NA	0.00	0.00	NA

Note - ESI is covered as per rules.

3. Accessibility of workplaces

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

Yes

The Company’s offices and operational locations, wherever differently abled employees and workers are present, are equipped with appropriate accessibility infrastructure and facilities in line with the requirements of the Rights of Persons with Disabilities Act, 2016, to enable safe and inclusive access to the workplace.

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

Yes.

The Company has adopted policies that promote equal opportunity, diversity, inclusion, non-discrimination, and respect for human rights, including provisions aligned with the Rights of Persons with Disabilities Act, 2016, in furtherance of defined targets such as achieving 33% women representation at the general engineering and management trainee levels by 2030.

Relevant policies and web links are provided below:

• Policy on Equality, Diversity and Inclusivity

<https://jsw-steel-s3.s3.ap-south-1.amazonaws.com/jsw-steel-images/uploads/2026/01/POL17-Policy-on-Equality-Diversity-and-Inclusivity.pdf>

• Policy on Labour Practices and Employment Rights

<https://www.jsw.in/sites/default/files/assets/industry/Sustainability/20.%20POL14%20-%20Policy%20on%20Labour%20Practices%20and%20Employment%20Rights.pdf>

• Policy on Protecting Human Rights

<https://jsw-steel-s3.s3.ap-south-1.amazonaws.com/jsw-steel-images/uploads/2026/01/JSW-Policy-on-Protecting-Human-Rights.pdf>

• Grievance Redressal Mechanism

https://jsw-steel-s3.s3.ap-south-1.amazonaws.com/jsw-steel-images/uploads/2026/01/21-Grievance_Redressal_Mechanism-2024.pdf

These policies collectively ensure non discriminatory employment practices, equal opportunity, accessibility, and availability of grievance redressal mechanisms for all employees and workers, including persons with disabilities.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100.00	100.00	0.00	0.00
Female	100.00	100.00	0.00	0.00
Total	100.00	100.00	0.00	0.00

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

Yes / No (If Yes, then give details of the mechanism in brief)	
Permanent workers	Not applicable as do not have no currently designated permanent workers.
Other than permanent workers	Yes, The Company has a Grievance Redressal Mechanism supported by structured engagement platforms such as SAMOOH and SAMPARK forums. These forums are conducted monthly with departmental Heads of Departments (HODs) through interactive Q&A sessions to capture concerns. Issues that can be resolved immediately are addressed on the spot. For major concerns, minutes of meetings are prepared and circulated to concerned HODs and HR Business Partners for resolution within a defined timeframe. Matters requiring higher level intervention are escalated to management, supported by feasibility assessments. Administrative grievances related to canteen, housing, and transport facilities are handled through separate dedicated mechanisms. Policy Link: https://jsw-steel-s3.s3.ap-south-1.amazonaws.com/jsw-steel-images/uploads/2026/01/21-Grievance_Redressal_Mechanism-2024.pdf
Permanent employees	
Other than permanent employees	Not Applicable

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

Category	Current financial year			Previous financial year		
	Total employees / workers in respective category (A)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (B)	% (B/A)	Total employees/ workers in the respective category (C)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (D)	% (D/C)
Total permanent employees	16,083	1,430	8.89	14,353	1,453	10.12
Male	14,792	1339	9.05	13,390	1,371	10.24
Female	1,291	91	7.05	963	82	8.52
Total permanent workers	0	0	0.00	0	0	0.00
Male	0	0	0.00	0	0	0.00
Female	0	0	0.00	0	0	0.00

8. Details of training given to employees and workers:

Category	Current Financial Year					Previous Financial Year				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No.(F)	% (F / D)
Employees										
Male	14,792	14,792	100.00	14,792	100.00	13,390	13,390	100.00	13,390	100.00
Female	1291	1291	100.00	1291	100.00	963	963	100.00	963	100.00
Total	16,083	16,083	100.00	16,083	100.00	14,353	14,353	100.00	14,353	100.00
Workers										
Male	28,631	28,631	100.00	28,631	100.00	24,686	24,686	100.00	24,686	100.00
Female	614	614	100.00	614	100.00	361	361	100.00	361	100.00
Total	29,245	29,245	100.00	29,245	100.00	25,047	25,047	100.00	25,047	100.00

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

Category	Current financial year			Previous financial year		
	Total (A)	No. (B)	% (B / A)	Total (A)	No. (B)	% (B / A)
Employees						
Male	14,792	14,792	100.00	13,390	13,390	100.00
Female	1,291	1,291	100.00	963	963	100.00
Total	16,083	16,083	100.00	14,353	14,353	100.00
Workers						
Male	28,631	0	0.00	24,686	0	0.00
Female	614	0	0.00	361	0	0.00
Total	29,245	0	0.00	25,047	0	0.00

10. Health and safety management system:

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

Yes,

The Company has implemented an Occupational Health and Safety Management System in line with ISO 45001:2018 standards. The system covers the manufacture and dispatch functions across all integrated steel plants, ensuring a structured and consistent approach to health and safety management across operations.

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

The Company follows a comprehensive framework to identify hazards and assess risks, which includes:

- Hazard Identification and Risk Assessment
- Job Safety Analysis (JSA)
- Process Safety Management for high hazard operations
- Hazard and Operability (HAZOP) studies
- Pre-Start-Up Safety Reviews (PSSR)
- Management of Change (MoC) processes

These processes are applied on both routine and non routine activities to proactively manage occupational health and safety risks.

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

Yes, The Company has established mechanisms that enable employees and workers to report work-related hazards and to remove themselves from situations posing imminent risk to health and safety. Details of these practices are available at: <https://www.jsw.in/sustainability/group-health-and-safety>

d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services?

Yes

Employees and workers have access to non occupational medical and healthcare services, supporting overall well being beyond workplace related health requirements.

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

Safety incident/number	Category	Current Financial Year	Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one-million-person hour worked)	Employees	0.20	0.25
	Workers	0.16	0.19
Total recordable work-related injuries	Employees	23	21
	Workers	120	132
No. of fatalities	Employees	2	0
	Workers	4	5
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	1
	Workers	0	7

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

The Company has implemented a comprehensive range of measures to ensure a safe, healthy, and incident-free workplace across its operations. Key initiatives include:

1. Occupational Health & Safety Management System

An Occupational Health and Safety (OH&S) Management System compliant with ISO 45001:2018 is implemented across all plants. The system includes safety observations, empowerment of safety officers, incident reporting and investigation, high-risk standards implementation, contractor safety management systems, internal and external audits, benchmarking of best practices, and adherence to all legal and statutory requirements.

2. Technology-enabled Hazard Identification
- Advanced technology interventions are extensively deployed for hazard identification and risk mitigation, including smart cameras, geo-fencing solutions, and sensor based monitoring at man-machine interfaces.
3. Safety Culture and Recognition
- The Safety Hero Programme has been introduced to recognize and reward safety-conscious behavior among shop floor workmen and employees, reinforcing proactive safety ownership.
4. Critical Safety Rules and Awareness
- The Company has developed JSW Critical Safety Rules based on risk criticality and historical incident analysis. These rules have been communicated through specially developed 3D animated safety awareness videos to enhance understanding and retention.
5. Independent Safety Audits and Recognition
- British Safety Council audits have been initiated across plants. Notably, the Salem unit achieved a 5 Star Safety Rating, becoming the first integrated steel plant globally to receive this recognition.
6. Process Safety Management (PSM)
- Process Safety Management has been strengthened through engagement with DuPont Sustainable Solutions, leading to the development of a Centre of Excellence for process safety.
7. Digital Safety Training and Capacity Building
- A robust online safety training platform has been developed, with 54 e-learning modules introduced to familiarize employees with health and safety requirements.
8. Immersive Emergency Response Training
- AR/VR-based safety training tools have been successfully implemented at the Vijayanagar plant for emergency response training, enhancing preparedness through experiential learning.
9. Digitization of Safety Processes
- A comprehensive Safety App and web portal are deployed across sites. All major safety processes—including near-miss and incident reporting, audits and inspections, safety observations, contractor safety management, road safety, and monthly safety performance reporting—have been digitized.
10. Global Safety Training & Certification
- To strengthen global safety competence, NEBOSH International General Certification training has been organized through the British Safety Council for safety professionals.
11. Safety Champions Programme for Line Managers
- A structured "Safety Champions Programme" has been launched for line managers in collaboration with the British Safety Council. Ten safety modules have been identified and developed, and upon successful completion, participants are designated as Safety Champions.

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

Category	Current financial year			Previous financial year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	0	0	NA	201	8	NA
Health & safety	0	0	NA	157	8	NA

14. Assessments for the year

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)	
Health and safety practices	100.00
Working conditions	100.00

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

The Company has undertaken a range of preventive and corrective actions to address safety-related incidents and mitigate significant risks identified through health and safety assessments and operational reviews. Key actions include:

1. Age Policy for Mobile Equipment
- An Age Policy for mobile equipment, including cranes and lifting equipment, has been established and implemented across all plants to ensure the safe operation, reliability, and timely replacement of critical assets.
2. Elimination of High-risk Equipment
- First-generation Hydra cranes have been completely banned across all businesses to remove equipment associated with higher operational risk.
3. Skill Assessment of Workforce
- Comprehensive skill assessments are being conducted for both new entrants and existing workmen to ensure competency alignment with job requirements and reduce the risk arising from skill gaps.
4. Mobile Phone Usage Controls
- A mobile phone usage policy has been implemented within plant premises to minimize distractions and eliminate safety hazards in operational areas.
5. Traffic and Vehicle Safety Measures
- The use of motorized two-wheelers has been restricted inside plant premises to reduce traffic-related incidents and pedestrian risks.
6. Lifting Operations Competency Enhancement
- Specialized lifting competency training programmes have been organized with expert external trainers to strengthen safe lifting practices and reduce risks associated with material handling operations.

These actions form part of the Company's continuous improvement approach to occupational health and safety and are aimed at preventing recurrence of incidents, strengthening safety culture, and enhancing operational controls across locations.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of :
- (A) Employees (Y/N): Yes
- (B) Workers (Y/N): Yes
- The Company provides life insurance coverage and/or compensatory support in the event of death of employees and workers, in line with applicable policies, statutory requirements, and internal welfare frameworks.
2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.
- The Company has established processes to ensure that statutory dues are duly deducted and deposited by value chain partners. This is assessed as part of the pre-qualification and due-diligence process for contractors and other relevant stakeholders. Compliance is periodically reviewed in accordance with contractual requirements and governance norms.
3. Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Particulars	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	Current financial year	Previous financial year	Current financial year	Previous financial year
Employees	0.00	1.00	0.00	0.00
Workers	0.00	14.00	0.00	0.00

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

Yes

Note: The Company provides transition assistance in line with applicable policies and organizational practices.

5. Details on assessment of value chain partner:

Details on assessment of value chain partners:	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	52.00
Working Conditions	52.00

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

The Company has taken the following corrective and preventive actions to address significant risks and concerns arising from assessments of health and safety practices and working conditions of value chain partners:

- The Pre Qualification Assessment (PQA) process for contractors has been reviewed and strengthened, and PQA is now mandatory for all contractors.
- JSW CARES (Contractor Assessment and Rating System for Excellence in Safety) has been launched to assess contractors and drive continuous improvement in safety performance.
- A Group level Standard on Contractor Safety Management has been released to standardize contractor safety requirements, including hygiene and workforce well being.
- Third party validation audits are conducted at the Group level to assess the effectiveness of PQA and CARES implementation and ensure adherence to desired safety standards.

Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

JSW Steel follows a structured and dynamic stakeholder engagement framework to identify key stakeholder groups from the broader universe of stakeholders. Stakeholders are prioritized based on the degree of influence they have on the Company's ability to create long-term value and the extent to which the Company's operations impact them.

Through this process, the Company has identified the following seven key internal and external stakeholder groups:

- Employees
- Government and Regulatory Authorities
- Customers
- Communities and Civil Society / NGOs
- Suppliers
- Institutions
- Investors

This stakeholder mapping is periodically reviewed to ensure relevance in light of evolving business, regulatory, and societal expectations.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	JSW World Intranet portal, Newsletters, Employee satisfaction surveys – JSW Voice Pulse Survey, Emails and meetings, Training programmes like Springboard, Employee engagement initiatives like WeCare and Samvedna, Performance appraisal, Grievance redressal mechanisms, Notice boards	Intranet - Daily Newsletter - Quarterly Emails – As required	Employee engagement, organizational culture, health & safety, learning and development, ethics, performance management, grievance redressal, and well-being

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Community and civil society / NGOs	No	Need-based assessment, Meetings and briefings, Partnerships in community development projects, Training and workshops, Impact assessment surveys, Official communication channels: Advertisements, publications, website and social media, Complaints and grievance mechanism	As and when required	Community development, environmental and social impacts, local employability, infrastructure, grievance resolution, and social license to operate
Customer	No	Customer meets, conferences and events, phone calls, emails, meetings, advertisements, publications, website, social media, digital CRM	Frequent/ As required	Product quality, timely delivery, competitive pricing, innovation, post-sales support, customer satisfaction and feedback
Government and regulatory bodies	No	Meetings, phone calls, emails, regulatory audits/inspections, publications, website, statutory submissions	As and when required	Regulatory compliance, policy engagement, environment and safety compliance, statutory reporting
Investors	No	Analyst meets, earnings calls, investor conferences, AGMs, roadshows, advertisements, publications, website, social media	Frequent	Financial and non-financial performance, strategy, governance, ESG performance, capital allocation, long-term value creation
Suppliers	No	Vendor assessment and review, Training workshops and seminars, Supplier audits, Official communication channels: Advertisements, publications, website and social media	As and when required	Responsible sourcing, ESG expectations, quality, delivery, safety, compliance and supplier capability development
Institutions	No	Meetings, discussions, brainstorming sessions, AGM, investor meetings, analyst calls, official publications	On need basis	Collaboration, strategic discussions, governance, sustainability and long-term growth

Leadership Indicators

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

Stakeholder inputs on economic, environmental, and social matters are communicated to the Board through multiple channels. Engagement with shareholders occurs primarily through the Annual General Meeting (AGM), integrated reporting, corporate website, and investor communications.

The Company maintains regular dialogue with investors through its Investor Relations function, rating agencies, and direct engagements via phone calls and email exchanges, covering ESG performance, sustainability strategy, risks, opportunities, and long-term plans. No specific complaints related to NGRBC principles have been received from investors or lenders during the reporting period.

Stakeholder feedback, including grievances received through dedicated communication channels, is reviewed by management and escalated to the Board or relevant Board Committees, as appropriate.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into the policies and activities of the entity.

Yes.

Stakeholder consultation plays a key role in identifying and managing environmental and social topics. JSW Steel undertook:

- A formal materiality assessment in FY 2018-19
- A benchmarked alignment exercise in FY 2019-20
- A refreshed materiality assessment in FY 2020-21
- A Double Materiality Assessment in FY 2023-24

These assessments incorporated stakeholder inputs and management perspectives and led to the identification of 17 material ESG priorities, which guide the Company's strategy, policies, and performance tracking. The outcomes of the latest double materiality assessment are disclosed in the Integrated Report.

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

Not Applicable.

During the reporting period, no stakeholder groups were specifically identified as vulnerable or marginalized for separate engagement beyond the existing structured stakeholder engagement mechanisms. However, community development programmes, grievance redressal processes, and inclusive policies ensure that concerns of vulnerable sections, where relevant, are addressed through appropriate platforms.

Principle 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	Current financial year			Previous financial year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	16,083	16,083	100.00	14,353	14,353	100.00
Other than permanent	0	0	0.00	0	0	0.00
Total employees	16,083	16,083	100.00	14,353	14,353	100.00
Workers						
Permanent	0	0	0.00	0	0	0.00
Other than permanent	29,245	29,245	100.00	25,047	25,047	100.00
Total workers	29,245	29,245	100.00	25,047	25,047	100.00

2. Details of minimum wages paid to employees and workers

Category	Current Financial Year					Previous Financial Year				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	16,083	0	0.00	16,083	100.00	14,353	0	0.00	14,353	100.00
Male	14,792	0	0.00	14,792	100.00	13,390	0	0.00	13,390	100.00
Female	1,291	0	0.00	1,291	100.00	963	0	0.00	963	100.00
Other than permanent	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Male	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Workers										
Permanent	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Male	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Other than permanent	29,245	0	0.00	29,435	100.00	25,047	0	0.00	25,047	100.00
Male	28,631	0	0.00	28,631	100.00	24,686	0	0.00	24,686	100.00
Female	614	0	0.00	614	100.00	361	0	0.00	361	100.00

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	4	6.92	0	0
Key managerial personnel	2	3.29	0	0
Employees other than BoD and KMP	14,786	0.09	1,291	0.09
Workers	0	0	0	0

Note - Remuneration values are in crores.

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

Particulars	Current Financial Year	Previous Financial Year
Gross wages paid to females as % of total wages	6.14	5.15

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

Yes

Note: Human Rights is recognized as a priority area for the Company and is one of the 17 key focus areas identified through its materiality assessment. The Company follows a zero tolerance approach towards any form of human rights violation.

Any reported or identified human rights incident is investigated by a special committee constituted by Senior Leadership, depending on the nature and severity of the issue. This ensures timely investigation, appropriate remedial action, and accountability. Oversight is provided through the Company's governance framework, including senior management and relevant Board Committees, as applicable.

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

The Company recognizes its responsibility to respect, protect, and promote human rights within its operations and sphere of influence. JSW Steel is committed to promoting inclusivity, equality, non-discrimination, and dignity at work, and has established multiple internal mechanisms to address human rights-related grievances.

Grievance Redressal Process

- Employees are encouraged to initially raise concerns through open discussion with relevant parties and immediate supervisors, with the objective of resolving issues at the departmental level wherever possible.
- If unresolved, grievances may be raised through formal channels including:
 - » POSH Helpline
 - » Ethics Helpline
 - » Open House Sessions
- Concerns may also be submitted through complaint boxes, with or without disclosure of identity, to ensure accessibility and confidentiality.

Formal Escalation Mechanism

- An employee may submit a written grievance to the respective HOD / Functional Head, outlining the concern and proposed resolution, with a copy to HR.
- The HOD / Functional Head arranges a meeting within five working days to review the issue.
- A written response is provided to the employee within two working days of the meeting, with a copy shared with HR.
- The response or corrective action is ensured to be consistent with the human rights principles

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

Category	Current financial year			Previous financial year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed During the year	Pending resolution at the end of year	Remarks
Sexual harassment	4	1	NA	7	1	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child labour	0	0	NA	0	0	NA
Forced labour/Involuntary labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights-related issues	0	0	0	0	0	NA

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

Particulars	Current Financial Year	Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	4	7
Complaints on POSH as a % of female employees / workers	0.21	0.53
Complaints on POSH upheld	3	6

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

JSW Steel follows the Code of Conduct and has established policies and mechanisms to address workplace discrimination and harassment. The Company promotes zero tolerance towards retaliation against complainants. Any act of retaliation is subject to strict disciplinary action.

A confidential and accessible grievance redressal system is in place to enable employees, workers, suppliers, and other stakeholders to report concerns related to prejudice, discrimination, harassment, or bullying. All complaints are investigated objectively and addressed in a fair and time-bound manner.

Further details are available at:

- <https://www.jswsteel.in/investors/sustainability-policies/>

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

Yes

Note: The Company's business agreements and contracts include clear expectations related to sustainability, fair competition, and respect for human rights. Suppliers are governed by the Supplier Code of Conduct (SCoC), which is aligned with the United Nations Global Compact (UNGC) principles and International Labour Organization (ILO) standards.

The SCoC covers the following key principles:

- Compliance Management
- Environment
- Human Rights
- Labour
- Business Ethics

A vendor and supplier registration tool require disclosure of key social and environmental parameters, including licenses, statutory approvals, ISO certifications, and health and safety compliance.

Supplier Code of Conduct:

<https://group.jsw.in/sites/default/files/assets/downloads/steel/IR/Corporate%20Governance/Code%20of%20Conduct/SUPPLIER%20CODE%20of%20CONDUCT%2019%20Feb%202021.pdf>

10. Assessments of the year

	% of your plants and offices that were assessed (by the entity or statutory authorities or third parties)
Child labour	100.00
Forced/involuntary labour	100.00
Sexual harassment	100.00
Discrimination at workplace	100.00
Wages	100.00
Others – please specify	0.00

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

No admissible complaints relating to child labor, forced or involuntary labor, or discriminatory employment practices were received during the reporting year, and none were pending at the end of the year.

The Company continues to strengthen responsible business conduct through:

- A Policy on Business Conduct applicable to employees and value chain partners
- A structured stakeholder grievance redressal mechanism
- Oversight by the Stakeholder Relationship Committee, which periodically reviews grievance handling and reports significant matters to the Board

No grievances related to human rights were reported during the year.

Leadership Indicators

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

During FY 2025-26, no admissible human rights-related complaints were received. Accordingly, no business processes were required to be modified or newly introduced during the reporting year as a consequence of addressing human rights grievances or complaints.

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

The Company has undertaken Human Rights Due Diligence (HRDD) across all its operations and mines in FY 2025-26, with one operation having been covered earlier in FY 2023-24. Cumulatively, this results in HRDD coverage exceeding 100% of the Company's standalone operations, ensuring comprehensive identification and assessment of salient human rights risks across the business

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

Yes, The Company's premises and offices are accessible to differently abled visitors, in line with the requirements of the Rights of Persons with Disabilities Act, 2016.

4. Details on assessment of value chain partners:

% of value chain partners (by value of business done with such partners) that were assessed	
Sexual Harassment	
Discrimination at workplace	
Child Labour	52.00
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	0.00

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

No admissible complaints related to child labor, forced labor, involuntary labor, or discriminatory employment practices were received during the reporting year, and none were pending at the end of the year.

The Company continues to strengthen responsible business practices through:

- A Policy on Business Conduct applicable to employees and value-chain partners;
- A structured stakeholder grievance redressal mechanism to address concerns, including those related to human rights; and
- Oversight by relevant governance bodies to periodically review grievance handling and overall effectiveness of controls.

Principle 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity

Particulars	Current Financial Year	Previous Financial Year
From renewable sources		
Total electricity consumption (A)	65,98,095.59 GJ	30,58,284.81 GJ
Total fuel consumption (B)	2,81,051.00 GJ	1,69,292.81 GJ
Energy consumption through other sources (C)	0.00 GJ	0.00 GJ
Total energy consumed from renewable sources (A+B+C)	68,79,146.59 GJ	32,27,577.62 GJ
From non-renewable sources		
Total electricity consumption (D)	1,85,44,563.22 GJ	1,22,58,545.77 GJ
Total fuel consumption (E)	57,71,41,081.88 GJ	51,37,23,233.39 GJ
Energy consumption through other sources (F)	0.00 GJ	0.00 GJ
Total energy consumption (D+E+F)	59,56,85,645.10 GJ	52,59,81,779.16 GJ
Total energy consumption (A+B+C+D+E+F)	60,25,64,791.69 GJ	52,92,09,356.78 GJ
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.000453 GJ/₹	0.000421 GJ/₹
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.009225 GJ/USD	0.008699 GJ/USD
Energy intensity in terms of physical output	23.825 GJ/tcs	23.547 GJ/tcs
Energy intensity (optional) – the relevant metric may be selected by the entity		

Note:

For the Financial year 2025–26, the latest IMF PPP conversion rate of 20.34 has been applied for PPP-adjusted total income calculations wherever applicable. <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>

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

Yes, by Bureau Veritas (India) Pvt. Ltd.

2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the performance, achieve, and trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken if any.

Yes, All eligible operations of JSW Steel Ltd. are classified as Designated Consumers under the Perform, Achieve and Trade (PAT) Scheme administered by the Bureau of Energy Efficiency (BEE).

All sites have achieved and exceeded their assigned Specific Energy Consumption (SEC) reduction targets and have earned Energy Saving Certificates (ESCCerts). These improvements are driven through energy efficiency projects under the SEED (Sustainable Energy & Environment Development) initiative and continuous operational improvements across ironmaking, steelmaking, and downstream processes, supported by increased renewable electricity consumption.

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

Particulars	Current Financial Year	Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	10,83,43,544.80 KI	9,53,72,136.05 KI
(ii) Groundwater	2,24,797.00 KI	1,18,140.00 KI
(iii) Third-party water	6,15,557.00 KI	2,45,174.61 KI
(iv) Seawater / desalinated water	0.00 KI	0.00 KI
(v) Others	0.00 KI	0.00 KI
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	10,91,83,898.80 KI	9,57,35,450.66 KI
Total volume of water consumption (in kilolitres)	6,00,06,023.00 KI	5,32,50,097.16 KI
Water intensity per rupee of turnover (water consumed / turnover)	0.00004516 KI/₹	0.00004237 KI/₹
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Water consumed / Revenue from operations adjusted for PPP)	0.0009187 KI/USD	0.0008753 KI/USD
Water intensity in terms of physical output	2.373 KI/tcs	2.369 KI/tcs
Water intensity (optional) – the relevant metric may be selected by the entity		

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

Yes, by Bureau Veritas (India) Pvt. Ltd.

4. Provide the following details related to water discharged (in kilolitres):

Particulars	Current Financial Year	Previous Financial Year
Water discharge by destination and level of treatment (in kilolitres)	0.00 KI	0.00 KI
(i) To Surface water	0.00 KI	0.00 KI
No treatment	0.00 KI	0.00 KI
With treatment – please specify level of treatment	0.00 KI	0.00 KI
(ii) To Groundwater	0.00 KI	0.00 KI
No treatment	0.00 KI	0.00 KI
With treatment – please specify level of treatment	0.00 KI	0.00 KI
(iii) To Seawater	0.00 KI	0.00 KI
No treatment	0.00 KI	0.00 KI
With treatment – please specify level of treatment	0.00 KI	0.00 KI
(iv) Sent to third parties	0.00 KI	0.00 KI
No treatment	0.00 KI	0.00 KI
With treatment – please specify level of treatment	0.00 KI	0.00 KI
(v) Others	0.00 KI	0.00 KI
No treatment	0.00 KI	0.00 KI
With treatment – please specify level of treatment	0.00 KI	0.00 KI
Total water discharged (in kilolitres)	0.00 KI	0.00 KI

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

Yes, by Bureau Veritas (India) Pvt. Ltd.

5. Has the entity implemented a mechanism for zero liquid discharge? If yes, provide details of its coverage and implementation.

Not Applicable.

(As all operating sites already maintain Zero Liquid Discharge.)

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

Particulars	Current Financial Year (Kg/tcs)	Previous Financial Year (Kg/tcs)
NOx	1.09	1.15
SOx	1.48	1.66
Particulate matter (PM)	0.37	0.39
Persistent organic pollutants (POP)	0.00	0.00
Volatile organic compounds (VOC)	0.00	0.00
Hazardous air pollutants (HAP)	0.00	0.00
Others – ozone-depleting substances (HCFC - 22 or R-22)	0.00	0.00

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

Yes, by Bureau Veritas (India) Pvt. Ltd.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity:

Particulars	Unit	Current Financial Year	Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Ton CO ₂	6,02,58,642.49	5,31,00,751.63
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Ton CO ₂	10,22,973.44	16,53,056.65
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Ton CO ₂ /₹	0.00004612	0.00004356
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Ton CO ₂ /USD	0.00093827	0.00090008
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	Ton CO ₂ /tcs	2.423	2.436
Total Scope 1 and Scope 2 emissions intensity (optional) – the relevant metric may be selected by the entity			

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

- Yes, by Bureau Veritas (India) Pvt. Ltd.
8. Does the entity have any project related to reducing greenhouse gas emission? If Yes, then provide details.

Yes, JSW Steel is at the front-runner in incorporating sustainability at the core of its operations and decision making. We have set ourselves an ambitious CO₂ emission reduction target of 42% reduction over a base year of 2005 till 2030. This will bring down the CO₂ levels below 1.95 tCO₂/tcs. This target is aligned with the global sustainable development scenario (SDS) pathway.

1. We have adopted the Best Available Technologies (BAT) to improve the of our operations on climate.

2. Our roadmap to 2030 includes –

a) Focus on Energy and Process Efficiency

b) Energy Transition for De-carbonisation

c) Improving the raw material quality

d) Material circularity through increase usage of scrap

e) Alternative fuel sources

3. We are operating a CCU of 100TPD capacity where CO₂ is captured and refined for use in the food & beverage industry. The adoption of this technology at a very early stage gives us a head-start in our plans to scale up the utility of CCUS in conjunction with BF-BOF in operations.

4. We are also operating an Electric Arc Furnace (EAF) wherein waste plastic is injected. This has helped reduce GHG and also, plastic menace.

5. We are also collaborating with various technology and engineering companies to explore and evaluate various Carbon Capture Utilization and Storage (CCUS) options and their applications.

6. We are accelerating the use of RE in our steelmaking operations. We currently power steelmaking using electricity generated from our 1 GW of commissioned RE capacity.

7. We have commissioned Green hydrogen uses in steel making through 25 MW electrolyser.

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

Particulars	Current Financial Year	Previous Financial Year
Total waste generated (in metric tonnes)		
Plastic waste (A)	293.2850 Tonne	591.0500 Tonne
E-waste (B)	204.0900 Tonne	155.0200 Tonne
Bio-medical waste (C)	0.2712 Tonne	0.1958 Tonne
Construction and demolition waste (D)	3,680.2500 Tonne	0.0000 Tonne
Battery waste (E)	163.2100 Tonne	158.5700 Tonne
Radioactive waste (F)	0.0000 Tonne	0.0000 Tonne
Other Hazardous waste. Please specify, if any. (G)	1,34,086.9820 Tonne	1,58,148.1810 Tonne
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector; data includes overburden waste of mines)	2,39,57,274.20 Tonne	1,89,50,286.33 Tonne
Total (A+B + C + D + E + F + G + H)	2,40,95,702.30 Tonne	1,91,09,339.34 Tonne
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00001813 Tonne/₹	0.00001520 Tonnes/₹
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated /Revenue from operations adjusted for PPP)	0.000369 Tonnes/USD	0.000314 Tonnes/USD
Waste intensity in terms of physical output	0.953 Metric tonnes / Metric tonnes of production	0.850 Metric tonnes / Metric tonnes of production
Waste intensity (optional) – the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	1,91,10,466.0730 Tonne	1,65,46,749.8412 Tonne
(ii) Re-used	0.00 Tonne	0.00 Tonne
(iii) Other recovery operations	0.0000 Tonne	0.0000 Tonne
Total	1,91,10,466.08 Tonne	1,65,46,749.85 Tonne

Particulars	Current Financial Year	Previous Financial Year
For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	2,048.7630 Tonne	154.0200 Tonne
(ii) Landfilling	1,619.4170 Tonne	3,221.8350 Tonne
(iii) Other disposal operations	49,53,706.00 Tonne	0.0000 Tonne
Total	49,57,374.1800 Tonne	3,375.8550 Tonne

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

Yes, by Bureau Veritas (India) Pvt. Ltd.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce the usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

JSW Steel is steadfast in its commitment to a circular economy-driven approach to waste management, with a strategic objective of achieving 'Zero Waste to Landfill.' This vision is pursued through continuous monitoring, resource optimization, and the identification of alternative applications for waste by-products. A key example of this initiative is the use of blast furnace slag as a major raw material in the manufacturing operations of JSW Cement. Additionally, JSW Steel has developed an innovative process to convert slag into a sustainable alternative to river sand, which is now being utilized across various construction applications including paver blocks, concrete, and road infrastructure. The fly ash generated from the company's power plants is repurposed for brick manufacturing, while tar produced in the coke ovens is supplied to the carbon black industry. Waste gases from production units are efficiently recovered and reused internally for heating and electricity generation, enhancing overall energy efficiency. In a recent advancement, JSW Steel has begun injecting plastic waste into Electric Arc Furnaces as a substitute for coke fines, further reducing reliance on virgin raw materials. Through these integrated and forward-thinking practices, JSW Steel demonstrates a strong commitment to sustainable waste management and resource circularity, reinforcing its role as a leader in environmental stewardship through industrial innovation.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones, etc.) where environmental approvals/clearances are required, please specify details in the following format:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with?
All our integrated steel plant facilities are compliant with the environmental regulations			

12. Details of Environmental Impact Assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Proposed installation of "Cold Rolled Grain Oriented" (CRGO) Steel Plant - 216000 TPA by JSW-JFE Electrical Steel Private Limited at KIADB Industrial area- Phase-II, Kuduthini Village in Ballari District of Karnataka State	SIA/KA/IND1/555540/2025	02-03-2026	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FKA%2FIND1%2F555540%2F2025&proposal=138321993

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (prevention and control of pollution) Act, Air (prevention and control of pollution) Act, Environment Protection Act, and rules there under (Y/N). If not, provide details of all such non-compliances:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
All Complied				

Leadership Indicators

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

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

- i. Name of the area : Vijayanagar, Salem, Raigarh, Karnataka Mines, Anjar Works
- ii. Nature of operations : Mining, Manufacturing of Iron and Steel
- iii. Water withdrawal, consumption and discharge in the following format:

Particulars	Current Financial Year	Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	7,15,72,931.80 KI	5,93,03,549.05 KI
(ii) Groundwater	25,064.00 KI	1,18,140.00 KI
(iii) Third party water	6,09,848.00 KI	0.00 KI
(iv) Seawater / desalinated water	0.00 KI	0.00 KI
(v) Others	0.00 KI	2,40,822.61 KI
Total volume of water withdrawal (in kilolitres)	7,22,07,843.80 KI	5,96,62,511.66 KI
Total volume of water consumption (in kilolitres)	3,89,50,119.00 KI	3,21,05,186.16 KI
Water intensity per rupee of turnover (Water consumed / turnover)	0.00002931 KI/₹	0.00002554 KI/₹
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
No treatment	0.00 KI	0.00 KI
With treatment – please specify level of treatment	0.00 KI	0.00 KI
(ii) Into Groundwater		
No treatment	0.00 KI	0.00 KI
With treatment – please specify level of treatment	0.00 KI	0.00 KI
(iii) Into Seawater		
No treatment	0.00 KI	0.00 KI
With treatment – please specify level of treatment	0.00 KI	0.00 KI
(iv) Sent to third parties		
No treatment	0.00 KI	0.00 KI
With treatment – please specify level of treatment	0.00 KI	0.00 KI
(v) Others		
No treatment	0.00 KI	0.00 KI
With treatment – please specify level of treatment	0.00 KI	0.00 KI
Total water discharged (in kilolitres)	0.00 KI	0.00 KI

Note:

Source-India water tool 3.0 for water stress area details. All the plants of JSW Steel maintain Zero Liquid Discharge.

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

Yes, by Bureau Veritas (India) Pvt. Ltd

2. Please provide details of total Scope 3 emissions & their intensity:

Parameter	Unit	Current Financial Year	Previous Financial Year
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Ton CO ₂	89,51,313.29	86,93,479.00
Total Scope 3 emissions per rupee of turnover	Ton CO ₂ /₹	0.00000673	0.00000691
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

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

Yes, by Bureau Veritas (India) Pvt. Ltd.

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

JSW Steel recognizes biodiversity as a core focus area. Thus, we are aligned to the National Biodiversity Targets, and take a risk-based approach for making biodiversity a key decision-making consideration. We are also committed to not operating in World Heritage areas and IUCN Category I-IV protected areas. Together with the International Union for Conservation of Nature (IUCN), we continue to undertake site-specific assessment of biodiversity impact. We are also a Working Group (WG) and founding member of the India Business and Biodiversity Initiative (IBBI) Chapter of CII-CESD. We were among the firsts to sign up and commit to the Indian Business and Biodiversity Initiative (IBBI), an initiative by the Confederation of Indian Industry (CII) in partnership with India's Ministry of Environment, Forest & Climate Change. In compliance with the IBBI declaration, we have mapped the biodiversity interfaces with business operations designated as biodiversity champion and have implemented schemes for enhancing awareness on biodiversity within the organization. We also continue our biennial disclosure under the 10 points prescribed by the IBBI.

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Climate change	Details provided under Sustainability/Environment/Climate Change/Interventions and outcomes.	Please refer to the Environment Section of the Integrated Report
2	Energy	Details provided under Sustainability/Environment/Energy/Interventions and outcomes	
3	Resources	Details provided under Sustainability/Environment/Resources /Interventions and outcomes	
4	Water resources	Details provided under Sustainability/Environment/Water resources /Interventions and outcomes	
5	Waste	Details provided under Sustainability/Environment/Waste/Interventions and outcomes	
6	Waste Water	Details provided under Sustainability/Environment/Waste Water /Interventions and outcomes	
7	Air Emissions	Details provided under Sustainability/Environment/Air Emissions /Interventions and outcomes	
8	Biodiversity	Details provided under Sustainability/Environment/Biodiversity /Interventions and outcomes	

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

Yes. The Company and all the locations have a business continuity and a disaster management plan in place. The Company has a Business Continuity Policy duly approved by the Board. All major generation plants have formulated Business Continuity Plans (BCP). The main objective of BCP is to maintain business continuity under disruptive incidents with an aim to minimise impact on

1. Human life and other living beings
2. Environment and related eco systems
3. Economic losses
4. All stakeholders (such as investors, employees)

To make this BCP more robust, Company plans training and awareness sessions across the Plant locations. Apart from training, BCP testing is done periodically to check its efficacy and improving it further based on the gaps observed during testing

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

There has been no significant adverse impact to the environment arising from our value chain partners

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

52

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

a. By the listed entity:

Nil

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners:

Nil

Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.
12
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such a body) the entity is a member of / affiliated to.
- | S. No. | Name of the trade and industry chambers/ associations | Reach of trade and industry chambers/ associations (State/National) |
|--------|--|---|
| 1 | World Steel Association | International |
| 2 | Confederation of Indian Industry (CII) | National |
| 3 | Federation of Indian Chambers of Commerce & Industry | National |
| 4 | Associated Chambers of Commerce and Industry of India (ASSOCHAM) | National |
| 5 | Indian Steel Association (ISA) | National |
| 6 | Global Reporting Initiative (GRI) | International |
| 7 | World Business Council for Sustainable Development (WBCSD) | International |
| 8 | Indian Institute of Metals (IIM) | National |
| 9 | PMS (Metal Society of USA) | International |
| 10 | United Nations Global Compact (UNGC) | International |
2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
Not Applicable.		
During the reporting period, no final adverse orders, penalties, or corrective directions related to anti competitive conduct were issued against the Company by any regulatory authority. Certain matters relating to the steel industry are currently under examination by the Competition Commission of India and are sub judices, with proceedings ongoing. Accordingly, no corrective action has been mandated or is underway as of the reporting period.		

Leadership Indicators

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

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
1	Collaborating on the development of decarbonisation policies for the steel sector.	Engaging with regulatory authorities through meetings, dialogues, and formal and informal consultation processes.	No	Quarterly, as part of the Business Performance Update presented to the Executive Committee and the Board.	No
2	Advocating for the development of a national carbon market.				
3	Supporting the rationalisation of mining taxes and measures to bolster raw material security.				
4	Promoting efficient logistics infrastructure, including slurry pipelines.	Actively participating in national and international trade organisations, including industry bodies, committees, forums, associations, and international standard-setting organisations.			
5	Supporting labour welfare, gender equality, and workforce skill development.				
6	Advocating for the streamlining of GST and customs processes and the strengthening of legal and regulatory frameworks.				
7	Promoting circular economy practices and enhancing scrap availability.				
8	Accelerating the adoption and commercialisation of low-carbon technologies, including carbon capture and green hydrogen.				
9	Augmenting market demand for low-carbon products and circular economy solutions.				

Note: JSW Steel engages constructively with policymakers, industry associations, and other stakeholders to contribute to the development of a competitive, resilient, and sustainable steel sector. The Company's public policy engagement is aligned with national priorities and focuses on creating an enabling environment for long-term value creation.

Key areas of engagement include promoting policy measures that enhance ease of doing business and improve industry competitiveness, supporting initiatives that stimulate steel demand and facilitate efficient utilisation of natural resources, advocating for the development of robust logistics and infrastructure ecosystems, enabling the transition towards low-carbon steelmaking through supportive regulatory frameworks, and contributing to discussions on fair trade practices that ensure a level playing field for domestic manufacturers.

Through these engagements, JSW Steel seeks to support the sustainable growth of the steel industry while contributing to India's economic development, industrial progress, and decarbonisation objectives.

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.
- | Name and brief details of project | SIA Notification No. | Date of Notification | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web link |
|---|----------------------|----------------------|---|--|-------------------|
| Not applicable, as there were no projects that require SIA as per applicable laws | | | | | |
2. Provide information on the project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity:
- | S. No | Name of Project for which R&R is ongoing | State | District | No. of Project Affected Families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (In INR) |
|-------|--|-------|----------|---|--------------------------|---|
| 1 | NA | NA | NA | 0 | 0 | 0 |
3. Describe the mechanisms to receive and redress grievances of the community.
- The Company has established structured community engagement and grievance redressal mechanisms to address concerns arising from its operations. These include:
- Engagement through community meetings, need based assessments, and consultations;
 - A formal grievance redressal mechanism that enables community members to raise concerns related to social, environmental, or operational impacts;
 - Periodic review and resolution of grievances through designated teams to ensure timely and fair outcomes.
- Please refer the policy Link - https://jsw-steel-s3.s3.ap-south-1.amazonaws.com/jsw-steel-images/uploads/2026/01/21-Grievance_Redressal_Mechanism-2024.pdf
4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

Particulars	Current Financial Year	Previous Financial Year
Directly sourced from MSMEs/ small producers	13.21	5.58
Directly from within India	68.10	67.22

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

Location	Current FY	Previous FY
Rural	32.43	31.52
Semi-urban	43.17	46.24
Urban	1.02	0.00
Metropolitan	23.39	22.24

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):
- | Details of negative social impact identified | Corrective action taken |
|---|-------------------------|
| Not applicable, as there were no projects that require SIA as per applicable laws | |
2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:
- | S. No. | State | Aspirational District | Amount spent (In INR) |
|--------|-----------|-----------------------|-----------------------|
| 1 | Jharkhand | Hazaribagh and Ranchi | 68,13,793 |
3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No):
No

- (b)

From which marginalized /vulnerable groups do you procure?

The Company does not have a preferential procurement policy specific to marginalized or vulnerable groups. However, suppliers are governed by a robust Supplier Code of Conduct (SCoC) aligned with the UN Global Compact (UNGC) principles and International Labour Organization (ILO) standards. The SCoC covers:
 - Human rights
 - Labour practices
 - Environment
 - Anti-corruptionRegular engagement with suppliers ensures responsible conduct, integrity, and overall compliance across the value chain

(c)

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

0

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

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

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

Name of authority	Brief of the Case	Corrective action taken
	NA	

6. Details of beneficiaries of CSR projects:

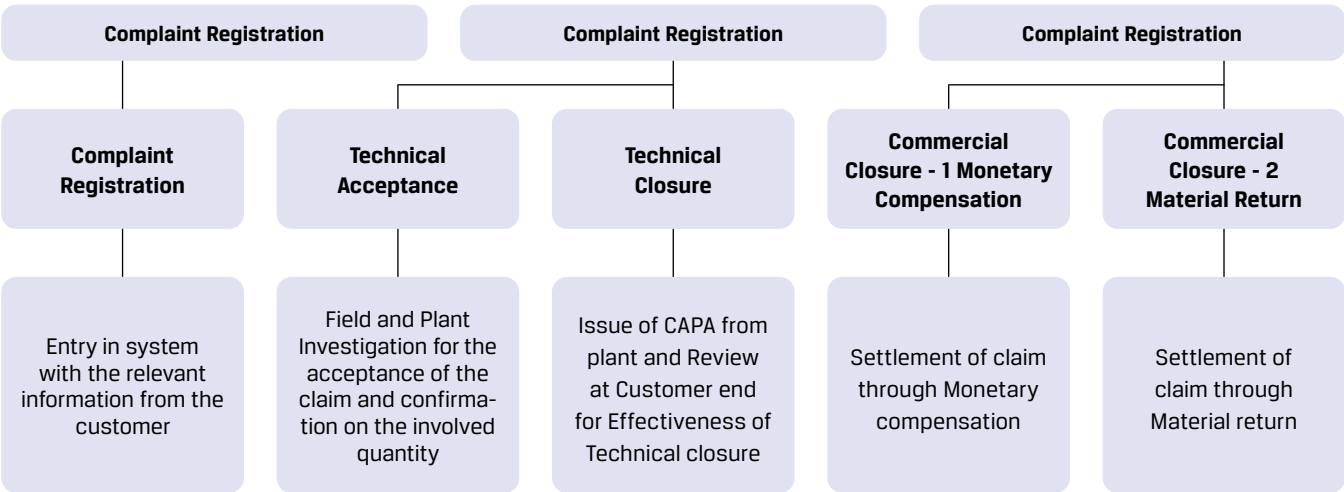
S. No.	CSR Project	No. of persons benefitted	% of beneficiaries related to vulnerable and marginalized groups
1	Education	2,18,852	75
1	Skills & Livelihood	9,804	75
1	Health & Nutrition	3,35,956	75
3	Agri Livelihood	56,005	75
5	Water, Environment & Sanitation	13,32,426	75
6	Sports Promotion	26,160	75
7	Community Development	1,29,884	75

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

Essential Indicators

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

The Company has mechanism in place to receive and resolve customer complaints as provided below.



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

Particulars	As a % to total turnover
Environmental and social parameters relevant to the product	100.00
Safe and responsible usage	100.00
Recycling and/or safe disposal	100.00

3. Number of consumer complaints in respect of the following:

Category	Current financial year			Previous financial year		
	Receive during the year	Pending resolution at end of year	Remarks	Receive during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive trade practices	0	0	NA	0	0	NA
Unfair trade practices	0	0	NA	0	0	NA
Other	1,495	110	NA	1,765	0	NA

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

	Number	Reasons for Recall
Voluntary Recalls	0	NA
Forced Recalls	0	NA

5. Does the entity have a framework/policy on cyber security and risks related to data privacy? If available, provide a web link to the policy.

Yes

The Company has a framework on cybersecurity and risks related to data privacyLink- https://www.jswsteel.in/sites/default/files/assets/industry/steel/IR/Corporate%20Governance/Cyber/2100_001.pdf

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on the safety of products/services.

NA

7. Provide the following information relating to data breaches:

a.	Number of instances of data breaches	0
b.	Percentage of data breaches involving personally identifiable information of customers	0.00
c.	Impact, if any, of the data breaches	NA

Leadership Indicators

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

<https://www.jsw.in/sustainability/transparency-customers>

<https://www.jswsteel.in/> - JSW Steel Website

<https://www.jswneosteel.in/> - JSW Neosteel Website

<https://www.jswcoatedsteel.in/> - JSW Coated Website

<https://www.jswhotrolledsteel.in/> - JSW Hot rolled Website

<https://www.jswcoldrolledsteel.in/> - JSW Cold rolled Website

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

JSW Steel places strong emphasis on health, safety, and responsible product usage, embedded deeply within its organizational culture and extended to its wider ecosystem through structured education initiatives.

A key initiative in this regard is the JSW Eklavya Skill Academy, which focuses on training influencers, fabricators, and skill ecosystem partners. Health and Safety is a core component across all levels of the Eklavya training framework, with the objective of embedding a zero-harm mindset.

Key features of the programme include:

- Single-day residential training modules combining theory and practical application
- Content delivered in regional languages to ensure effective understanding
- Certification provided upon successful completion

As of date, over 20,000 influencers have been trained under the Eklavya programme.

Key safety and responsible usage topics covered include:

- Power tools safety, particularly while working at heights
- Fall hazards, including use of harnesses, guardrails, ladders, and inspection checklists
- Electrical safety, focusing on electrocution risks, equipment handling, and preventive checks
- Hazardous substances, such as asbestos, paint fumes, and chemicals, including safe handling and storage
- Extreme temperature risks, relating to weather and equipment exposure
- Personal Protective Equipment (PPE) usage, including helmets, goggles, welding hoods, gloves, and fall protection equipment

These initiatives enhance safe product usage, strengthen community capability, and reinforce long term brand advocacy

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

The Company maintains continuous and proactive communication with customers to anticipate and address potential issues that may affect service continuity.

Dedicated customer facing teams engage regularly with customers to:

- Identify concerns at an early stage
- Share updates on quality, supply, and delivery
- Work collaboratively on risk mitigation and continuity planning

This approach enables transparent communication, strengthens trust, and ensures mutually beneficial outcomes in customer relationships.

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

Yes.

All products supplied by the Company meet national and international technical standards as well as applicable legal requirements. In addition, the Company offers customized solutions to meet customer specific requirements beyond mandatory standards.

The Company has also undertaken Life Cycle Assessments (LCAs) and developed Environmental Product Declarations (EPDs) for all finished products, which are publicly available at:

<https://www.jsw.in/sustainability/transparency-customers>

Further, GreenPro Certification has been obtained for:

- JSW Neosteel TMT bars
- 14 categories of roofing sheets
- Automotive steel products

Customer satisfaction survey by external agency is carried once in 2-3 years which takes the customers' feedback on product related attributes. The assessment for Customer Satisfaction Index for FY'25 was 4.09 out of 5 while the earlier assessment scores were 3.88 and 3.76 respectively for FY18 and FY16.These results reflect continuous improvement in product quality, service delivery, and customer engagement.