BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A – GENERAL DISCLOSURES

I. 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	2024-2025
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.

II. 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	

III. Operations

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

Location	Number of plants	Number of offices	Total
National	5	1	6
International	0	0	0

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?

5.5

c. A brief on types of customers

The steel produced finds applications in sectors like automobile, general engineering, machinery, projects and construction and our customers are spread across these sectors for the use of steel in various applications. For more details on our products and their applications, please visit: https://www.jswsteel.in/products. Apart from the above, JSW Steel has supplied its Neosteel which is Greenpro certified product, to several notable projects through retail distributors during the year, which have been utilized in applications such as infrastructure, Commercial, Residential, Religious, and educational centres.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	EMPLOYEES					
1.	Permanent (D)	14,353	13,390	93.29	963	6.71
2.	Other than Permanent (E)	0	0	0.00	0	0.00
3.	Total employees (D + E)	14,353	13,390	93.29	963	6.71
	WORKERS					
4.	Permanent (F)	0	0	0.00	0	0.00
5.	Other than Permanent (G)	25,047	24,686	98.56	361	1.44
6.	Total workers (F + G)	25,047	24,686	98.56	361	1.44

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	DIFFERENTLY ABLED EMPLOYEES					
1.	Permanent (D)	23	20	86.96	3	13.04
2.	Other than Permanent (E)	0	0	0.00	0	0.00
3.	Total differently abled employees (D + E)	23	20	86.96	3	13.04
	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	6	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	8.95	11.78	9.14	8.17	12.01	8.41	10.04	14.33	10.28
Permanent Workers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

V. Holding, subsidiary and associate companies (including joint ventures)

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

S. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity participate in the Business Responsibility initiatives of the listed entity (Yes/No)
1	Periama Holdings, LLC	Subsidiary	100	No
2	JSW Steel (USA) Inv	Subsidiary	100	No
3	Meadow Creek Minerals, LLC	Subsidiary	100	No
4	Hutchinson Minerals, LLC	Subsidiary	100	No
5	Planck Holdings, LLC	Subsidiary	100	No
6	Lower Hutchinson Minerals, LLC	Subsidiary	100	No
7	Acero Junction Holdings, Inc.	Subsidiary	100	No
8	JSW Steel USA Ohio, Inc.	Subsidiary	100	No
9	JSW Panama Holdings Corporation	Subsidiary	100	No
10	Inversiones Eurosh Limitada	Subsidiary	100	No
11	JSW Natural Resources Limited	Subsidiary	100	No
12	JSW Steel (Netherlands) B.V	Subsidiary	100	No
13	JSW Steel (UK) Limited	Subsidiary	100	No
14	JSW Natural Resources Mozambique Limitada	Subsidiary	100	No
15	JSW ADMS Carvo Lda	Subsidiary	100	No
16	JSW Steel Italy S.r.l.	Subsidiary	100	No
17	JSW Steel Italy Piombino S.p.A.	Subsidiary	100	No
18	Piombino Logistics S.p.A.- A JSW Enterprise	Subsidiary	100	No
19	GSI Lucchini S.p.A.	Subsidiary	100	No
20	Nippon Ispat Singapore (PTE) Limited	Subsidiary	100	No
21	JSW Steel Global Trade Pte Limited	Subsidiary	100	No
22	JSW Steel Coated Products Limited	Subsidiary	100	Yes
23	Amba River Coke Limited	Subsidiary	100	Yes
24	JSW Jharkhand Steel Limited	Subsidiary	100	No
25	JSW Bengal Steel Limited	Subsidiary	98.76	No
26	JSW Natural Resources India Limited	Subsidiary	98.76	No
27	JSW Energy (Bengal) Limited	Subsidiary	98.76	No
28	JSW Natural Resource Bengal Limited	Subsidiary	98.76	No
29	Peddar Realty Limited	Subsidiary	100	No
30	JSW Realty & Infrastructure Private Limited	Subsidiary	0	No
31	JSW Industrial Gases Limited	Subsidiary	100	Yes
32	JSW Utkal Steel Limited	Subsidiary	100	No
33	Piombino Steel Limited	Subsidiary	83.28	No
34	Bhushan Power and Steel Limited	Subsidiary	83.28	No
35	JSW Vijayanagar Metallics Limited	Subsidiary	100	Yes
36	JSW Retail and Distribution Limited	Subsidiary	100	No
37	Neotrex Steel Limited	Subsidiary	80	No
38	NSL Green Steel Recycling Limited	Subsidiary	100	No
39	Chandranitya Developers Ltd	Subsidiary	100	No
40	JSW AP Steel Limited	Subsidiary	100	No
41	National Steel & Agro India limited	Subsidiary	100	No
42	Mivaan Steels Ltd	Subsidiary	100	No
43	Monnet Cement Ltd	Subsidiary	100	No
44	JSW Green Steel Limited	Subsidiary	100	No
45	JSW Severfield Structures Limited	Joint Venture	50	No
46	JSW Structural Metal Decking Limited	Joint Venture	33.33	No
47	Rohne Coal Company Private Limited	Joint Venture	49	No
48	JSW MI Steel Service Center Private Limited	Joint Venture	50	No
49	JSW MI Chennai Steel Service Center Private Limited	Joint Venture	50	No
50	Vijayanagar Minerals Private Limited	Joint Venture	40	No
51	Gourangdih Coal Limited	Joint Venture	50	No
52	Ayena Innovation Private Limited	Joint Venture	31	No
53	JSW One Platforms Limited	Joint Venture	69.01	No
54	JSW One Distribution Limited	Joint Venture	69.01	No
55	JSW One Finance Limited	Joint Venture	69.01	No
56	JSW JFE Electrical Steel Pvt Ltd	Joint Venture	50	No
57	Jsquare Electrical Steel Nashik Private Limited	Joint Venture	50	No
58	JSW JFE Electrical Steel Nashik Private Limited	Joint Venture	50	No
59	MP Monnet Mining Company Limited	Joint Venture	49	No
60	Urtan North Mining Company Limited	Joint Venture	33.33	No
61	JSW Renewable Energy (Vijayanagar) Limited	Associate	26	No
62	JSW Paints Limited	Associate	12.85	No
63	M Res NSW HCC Pty Ltd	Joint Venture	66.67	No
64	JSW Renewable Energy (Dolvi) Limited	Associate	26	No

VI. CSR

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

(ii) Turnover (in ₹) - 1,256,780,000,000

(iii) Net worth (in ₹) – 720,497,352,336.99

VII. 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://www.jsw.in/sites/default/files/assets/industry/Sustainability/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		879	0	NA	852	0	NA
Employees and workers	Yes		35	28	In progress	16	4	NA
Customers	Yes		1,765	0	NA	1,571	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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications
1	Air emissions and air quality management	Risk	A key parameter for measurement of our environmental performance. Our systems must be in place to maintain our emissions under statutory limits, which if exceeded may lead to negative impact on local consideration and regulatory authority	We are committed to preventing, abating and mitigating our emissions to air and have dedicated policies addressing point and non-point source emissions. Annual targets are created and assessment is done monthly. Best available technologies are adopted to mitigate this.	Negative
2	Biodiversity	Risk	We understand that preserving and restoring biodiversity is critical for maintaining a balanced ecosystem. We have signed up to commit to the IBBI initiative and continue our biennial disclosure under the 10 points prescribed by IBBI. We have also committed to 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.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications
3	Business Ethics including Anticorruption	Risk	We believe that a strong and fully embedded commitment to undertaking business ethically brings considerable benefits, including improved consumer perception (leading to increased loyalty), greater investment, reduced costs, and enhanced employee motivation involvement and interaction.	We adhere to a code of conduct along with supplier code of conduct for our partners for ethical business. Whistle blower policy is in place. The Company has a whistle blower policy for its employees, vendors and channel partners to raise their concern in any such events. We conduct training and awareness sessions across all our operations covering all employees related to Business Ethics including corruption and bribery.	Negative
4	Climate change and emissions management	Risk	Steel is hard to abate sector in the world influencing steel makers to pursue decarbonisation actively. With India's nationally determined contributions (NDCs), it has become crucial to proactively work on achieving the set targets in the climate change arena.	With the carbon footprint of the steel industry among the top in global emissions, a transition towards a carbon-neutral scenario requires set targets and strong actions. We have developed clear targets for decarbonisation, have a dedicated climate change policy, and instituted a Climate Action Group to drive the organisation's climate action agenda. We have set a target of achieving 1.95 tCO_2/tcs by 2030 and committed to be Net Neutral by 2050.	Negative
5	Economic Performance	Opportunity	Foresight in properly identifying and addressing the key demand dynamics in domestic and export markets aids in meeting operational guidance.	We are committed to improvising our economic performance by product divarication, value added products and sustainable practices.	Positive
6	Occupational health and safety	Opportunity	We aspire to achieve zero harm across all our operations. Health and Safety represent an important part of our group's values.	We are committed to providing a healthy and safe working environment for our employees, contractors, business associates, visitors on-premises and above all communities impacted by our operations. We have stringent safety systems in place to achieve our zero-harm vision. These processes are to a large extent tech-enabled and leverage real time data and are guided by the principle of shared responsibility. From a governance standpoint, our senior management, along with key plant personnel, assumes overall accountability for ensuring that the appropriate safety policies, procedures and safeguards are put into practice.	Positive
7	Energy use and management	Risk	As global energy prices and demand continue to grow, it is essential to future-proof ourselves against the availability and affordability of sustainable energy to conduct our operations.	We have adopted state-of-the-art and energy efficient systems and practices across our operations. This helps us continuously conserve resources and energy and consequently keep our input costs under control. Further, as part of our long-term plan, we are evaluating the building of adequate infrastructure to produce green electricity as a part of our overall energy portfolio. Our energy policy predominantly straddles efficient energy use, implementation of innovative projects to reduce energy demand and proactively embracing renewable energy (RE).	Negative
8	Human Rights	Risk	We are cognizant of the fact that every individual brings a different and unique set of perspectives and capabilities to our team. We strongly advocate against all kinds of discrimination and stand with our team in the event of any violation.	We strive to involve all employees in upholding and sustaining the human rights policy in our operations. We are committed to ensuring a workplace adheres to international guidelines and conventions such as ILO. We are fully committed to employing people solely on the basis of their ability to do the job, prohibiting any discrimination based on race, colour, age, gender, sexual orientation, gender identity and expression, ethnicity, religion disability, family status, social origin and so on. We have also conducted Human Rights Due Diligence at all our operations to understand the human rights issues present and take appropriate actions accordingly. Weare also a member of UNGC.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications
9	Resource use and management	Risk	With a burgeoning population and increasing urbanisation, demand for resources has significantly increased worldwide. The competition between industries and nations is expected to increase and, in this context, prudent sourcing, long-term raw material security and efficient utilisation assume priority.	We have institutionalised processes that maximise the utilisation of natural resources that we rely on. Our resource conservation policy is anchored on the considerate sourcing of materials, efficient use and innovative projects to reduce the demand for raw materials.	Negative
10	Diversified product portfolio	Opportunity	We recognize the need of diversified portfolio and are working towards value added products leading to sustainable products and resources.	NA	Positive
11	Vendor management and development	Risk	An integral part of the business is suppliers who contribute to growth and viability. This enables the whole business ecosystem to function with a sense of responsibility, integrity and overall compliance.	We have formulated a Supplier Code of Conduct (SCOC) that lays down norms of behaviour and practices for smoother and compliant conduct. The SCoC contains 5 key features that cover all dimensions of our value chain. We have initiated supplier's ESG assessment for our critical suppliers.	Negative
12	Technology, product and process innovation	Opportunity	We recognise that role of technology is crucial for decarbonisation of steel sector, and we also believe that this will require fostering innovation at an early stage.	Adoption of best available technology along with product upgradation leading to process efficiency.	Positive
13	Waste management and Circular economy	Risk	Solid waste disposal and management pose significant challenges. Lack of proper treatment of waste causes several spills over effects, including organic decay of matter that contributes to GHG emissions and non-decay of single use plastics that clog the natural ecosystem.	Circularity is a plausible solution departing from the traditionally linear use-and-dispose paradigm. Hazardous and non-hazardous waste is formed in the steelmaking process are managed using an integrated strategy for efficient waste management, which considers environmental impact, social effects and commercial viability. We follow a widely accepted 'waste management hierarchy which follows a 'prevent reuse-recycle-dispose' value chain.	Negative
14	Wastewater	Risk	Industrial waste and effluents, along with domestic sewage, can threaten natural ecosystems and communities if disposed of without treatment. A significant need for the industry to consciously manage its effluents and restrict discharge into natural water bodies.	We uphold our Zero Liquid Discharge (ZLD) status across all our steel manufacturing locations. Following the ZLD process, we have achieved cost savings, mitigated water acquisition risks and achieved overall better environmental performance and compliance. Our onsite Sewage Treatment Plants (STPs) manage sewage for domestic use and direct the treated water towards operational purposes.	Negative
15	Water resource use and management	Opportunity	The requirement for fresh water is rising across communities and industries and there is a global focus on achieving water security. Innovative ways of sourcing and managing water are being sought across the board to manage persistent and long-term challenges which are being discussed with stake holders on need basis.	NA	Positive
16	Training and education	Opportunity	We consider people as the pillar of the organisation and constantly strive to train and upgrade our human resources.	NA	Positive
17	Investment in clean technology and environmentally friendly products along with Digitalisation and automation	Opportunity	We recognise the need and the benefits to invest in Cleaner and greener technology leading to tangible and intangible benefits in long run. We also have deployed Digitalisation as a core to our strategy and are constantly upgrading our system and processes as industry 4.0.	NA	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		Cultural Heritage Policy	Policy to make Our world a Better Place
Dividend Distribution Policy	Water Resource Management Policy	Remuneration Policy		Just Transition	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.jsw.in/groups/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 aggressive targets for Sustainability KPIs related to climate change, energy, water, waste, air emissions, biodiversity, safety, diversity, etc. Please refer to page 95 of IR.								
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. Please refer to page 100 of IR.								
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 to the page 36 and 40 of IR (Message from Chairman, JMD and CEO).								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Company has a Corporate Governance Framework in place. There is a balanced Board of Directors comprising Executive and Non-Executive Independent Directors with diverse range of experience and expertise. The Board of Directors – 1. Provides strategic direction and evaluates overall performance 2. Ensure the long-term interest of the stakeholders are being served There are several Board Committees and the main ones are – 1. Business responsibility/sustainability reporting 2. Risk Management 3. Corporate social responsibility 4. Stakeholder Relationship 5. Audit 6. Project Review 7. Nomination & Remuneration etc								
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.	The Board of Directors have constituted a sub-committee of the Board known as the "Business Responsibility/Sustainability Reporting Committee" which is responsible for the overall Sustainability performance of the Company. The committee oversees the implementation of activities under the purview of polices of the 9 principles of NGRBCs & other relevant international standards and frameworks such as UNGC, UN HRC, UN SDG, IFC PS, OECD, ISO etc. Chief Sustainability Officer briefs the Committee which meets biannually to review Sustainability and Climate change related risks and opportunities. The committee is chaired by an Independent Director and has Executive Directors and other Independent Directors as members of the committee. The committee meets half yearly for the activities and progress. The terms of reference for the committee are:- 1. Responsible for adoption of National Guidelines on Responsible Business Conduct on ESG Responsibilities in business practice. 2. Responsible for the policies created for or linked to 9 key principles of the NGRBCs & other international standards and frameworks. 3. Review the process of initiatives under the purview of Sustainability policies. 4. Review BRR disclosures on pre-decided frequency. 5. Review progress of Business Responsibility initiatives. 6. Review annual Business Responsibility Report and present it to the Board for Approval. Composition of this committee consists of both Non-Executive Independent Directors and Executive Directors and chaired by an Independent Director.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee (P1 P2 P3 P4 P5 P6 P7 P8 P9)	Frequency (Annually/Half - yearly/Quarterly/ Any other – please specify) (P1 P2 P3 P4 P5 P6 P7 P8 P9)
Performance against above policies and follow up action	The board level Business Responsibility Sustainability Reporting committee meets twice in a year to discuss the progress against sustainability parameters of the Company and review the polices. The board guide actions to be taken and reviews the progress against each parameter in the next meeting. The executive committee reviews the sustainability performance on a continual basis in monthly meetings.	Half - yearly
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances.	Compliance has been adhered.	Half - yearly

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 receiving the prestigious ResponsibleSteel™ certification for four of its manufacturing sites that includes its Integrated Steel Plants in Vijayanagar, Dolvi, and Salem, along with its Downstream Rolling Mill at Tarapur. With this achievement, over 80% of the Company's primary steel production in India now comes from ResponsibleSteel™ certified sites.

The processes and compliances, however, may be subject to scrutiny by internal auditors and regulatory compliances, as applicable. From a best practices perspective as well as from a risk perspective, policies are periodically evaluated and updated by various department heads, business heads and approved by the management or board. An internal assessment of the workings of the BR policies has been done and in due course, the Company shall have an external assurance on the same.

JSW Steel also holds various certifications like ISO 14001:2015 and ISO 45001:2018, ISO 50001:2018, ISO 9001: 2015, AS 9100:2016. These accolades highlight JSW Steel's commitment to sustainable practices.

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)					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	The topics covered include the Committee Meetings which have discussions topics on all principles of BRSR including climate change, biodiversity, water, Sustainability Key Performance Indicators, Global trends on sustainability and best Practices in industry, external ratings and disclosures, Stakeholder engagement and Materiality, climate change Risks and Opportunities etc.	100.00
Key managerial personnel	2	Topics pertaining to integrity and ethics, core values, code of conduct and sustainability covered enabling KMPs to drive company's values, purpose and strategy in the business.	100.00
Employees other than BoD and KMPs	41	Topics covering code of conduct, adaptive leadership programmes, and effective coaching. Awareness by way of periodical internal communication -Delivering value from ESG, Sustainability Initiatives at locations, Actions & Initiatives of JSW Foundation, Environment Initiatives at locations, Life Cycle Assessment & Product Sustainability, Biodiversity & its importance for Business, Social Interventions for Sustainable World & Safety Management. Also conducted BRSR and Supply Chain Assessment training session, awareness session regarding grievances imparted. Topics related to Human Rights through training and Awareness Session have been conducted at operating sites.	100.00
Workers	27	Topics covering safety management, human rights, security personnel training and skill development.	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					
	NGRBC Principle	Name of the regulatory/ enforcement agency/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine 1	Principle 6	Chhattisgarh Environment Conservation Board, Raipur (CG)	360,000	Emission of smoke from duct canopy from the shed of SMS Unit and high emission from the chimney of the sinter plant was observed by Regional officer and Chief Chemist of C.E.C.B.	No
Penalty/Fine 2	Principle 6	Chhattisgarh Environment Conservation Board (CECB), Raipur (CG)	570,000	Penalty letters received from Chhattisgarh Environment Conservation Board (CECB) RO for Improper tarpaulin covering of Coal transporting truck.	No
Penalty/Fine 3	Principle 3	Regional PF Commissioner-II, Regional Office, Ballari,	18,314,378	Regional PF Commissioner-II, Regional Office, Ballari, vide its order dated March 28, 2025 has levied damages of Rs. 97,94,731 and interest of Rs. 85,19,647 for belated remittance of Provident Fund for the period April 2016 to March 2019. The Company has remitted the said damages and interest.	No
Penalty/Fine 4	Principle 7	BSE Limited	10,000	Fine due to a day's delay in intimation of Record Date under Regulation 60(2) of the Listing Regulation.	No
Settlement	NA	NA	0	NA	NA
Compounding fee	NA	NA	0	NA	NA

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

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
NA	NA

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

Yes. We will ensure that we eliminate all forms of bribery and corruption within our business. To do this we will:

1. Establish a range of internal financial and accounting controls to ensure the maintenance of fair, accurate and transparent accounts.
2. Ensure there are processes of regular risk assessment, monitoring and auditing (both internal and external) to ensure internal controls are effective.
3. Conduct due diligence on any agents engaged.
4. Educate all our employees about the specific risks associated with bribery and corruption, including those around the giving and accepting of gifts, and provide them with the tools to identify and highlight any examples they see.
5. Making public commitments against bribery, bribe solicitation, corruption and extortion.
6. Policy on Business Conduct Page 8 https://www.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.**

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2024-25 Current Financial Year		FY 2023-24 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.**

1. **Matter Details –** Court of Sh. Arun Bhardwaj, Sp. Judge, CBI, Coal Block Cases-01, Rouse Avenue District Court, New Delhi.

   Case No. CBI-39/2024, RC No. 221 2017 E 0014, Branch: CBI/EO-III/New Delhi

   Original Action – CBI filed a Chargesheet on 12.02.2024 against (i) M/s Monnet Ispat & Energy Ltd, (ii) Sh. Sandeep Jajodia and (iii) Sh. Amitabh Mudgal under Section 120 B IPC read with 420 IPC and 406 IPC. CBI alleged irregularities in coal block allocation between 1993 and 2005 and corruption in allocation of Gare Palma and Rajgamar Dipside coal blocks in Chhattisgarh.

   Action taken by JSW – M/s. Monnet Ispat & Energy Ltd. was taken over by JSW Steel Ltd. under the IBC Framework and hence filed an Application before the Sp. Judge, CBI seeking discharge under Section 32A, whereby liability of a corporate debtor for an offence committed prior to the CIRP shall cease and the corporate debtor shall not be prosecuted for such offence from the approval of the resolution plan.

   Status – By Order dated 14.01.2025, the Sp. Judge CBI has allowed the Application of JSW and discharged under Section 32 A of IBC.

2. **Matter Details –** SC - Civil Appeal No(s). @ DIARY NO(S). 29406/2025. JSW Steel Ltd. vs. Sanjay Singhal & Ors

   Original Action – C.A. No. 1808 of 2020 before the SC - Kalyani Transco vs. BPSL - The SC rejected JSW Steel's resolution plan for BPSL, declaring it "illegal" and ordering the Adjudicating Authority to initiate liquidation proceedings in respect of BPSL

   Action taken by JSW – JSW filed the SLP seeking directions from the SC to keep in abeyance the proceedings before the NCLT, Delhi for initiation of liquidation in respect of BPSL pursuant to direction of the Supreme Court dated 02.05.2025 (impugned judgment) in order to enable JSW to exercise its constitutional remedy/ies against the impugned judgment.

   Status – SC vide its Order dated 26.05.2025 granted status quo in the interest of justice until constitutional remedy of review is considered and disposed of by the Supreme Court. Thus, protecting JSW from any adverse events until review petition is considered and disposed of.

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

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Number of days of accounts payables	127	149

9. **Open-ness of business**

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

Parameter	Metrics	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	20.65	32.2
	b. Number of trading houses where purchases are made from	26.00	33.00
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	99.69	99.1
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	17.18	17.60
	b. Number of dealers/distributors to whom sales are made	270.00	296.00
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors	22.59	29.40
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	30.03	34.00
	b. Sales (Sales to related parties/Total Sales)	34.76	30.70
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	100.00	99.9
	d. Investments (Investments in related parties/Total Investments made)	100.00	99.9

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.	35

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, Please refer to Page number 4. Link: 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.**

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year	Details of improvements in environmental and social impacts
R&D	100.00	100.00	There are various new grades which are worked on which eventually lead to better strength, higher efficiency and productivity.
Capex	2.02	4.01	Capex includes investment in best available technologies (BATs) which contribute to better environmental and social parameters.

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?

   100.00

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	NA
Hazardous waste	NA
Other waste (wastepaper and paper products)	NA

Note: In FY2024-25, JSW Steel recycled about 2.30 million tons of scrap (approx. 2.1 million tons internal and 0.2 million tons external). This exclude DRI and pig Iron. JSW Steel also safely recycles plastic, e-waste, and hazardous waste by working with authorized recyclers and filing returns with relevant statutory bodies.

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

   EPR are applicable to the entity. We have registered ourselves as brand owner and importer. We have partnered with authorized agencies to implement an EPR plan in line 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 Coils, Vijayanagar	100	Cradle to Gate	Yes	Sphera	Yes	https://www.jsw.in/sustainability/transparency-customers
24105	Hot Rolled Flat, Salem						
24105	Hot Rolled Bar, Salem						
24105	TMT Rebars, Vijayanagar						
24105	Hot Rolled Coils, Dolvi						
24105	Hot Rolled Round Cornered Square, Salem						
24105	Hot Rolled Hexagon Bar, Salem						
24105	Wire Rods, Vijayanagar						
24105	Hot Rolled Wire Rod Coil, Salem						
24105	Heat Treated Bar, Salem						
24105	Hot Rolled Hexagon Wire Rod Coil, Salem						
24105	Cold Rolled Closed Annealed Coils, Vijayanagar						
24105	Cold Rolled Coated GI and GL Products, Vijayanagar						
24108	Heat Treated Wire Rod Coil, Salem						
24109	Non-Oriented Electrical Steel, Vijayanagar						
24109	TMT Rebars, Dolvi						

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	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Recycled input material	15.30	15.23

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	FY 2024-25 Current Financial Year			FY 2023-24 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	

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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	13,390	13,390	100.00	13,390	100.00	0	0.00	8291	61.92	13,390	100.00
Female	963	963	100.00	963	100.00	963	100.00	0	0.00	963	100.00
Total	**14,353**	**14,353**	**100.00**	**14,353**	**100.00**	**963**	**6.71**	**8291**	**57.76**	**14,353**	**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	Total (A)	% of workers covered by									
		Health insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	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	24,686	24,686	100.00	24,686	100.00	0	0.00	0	0.00	0	0.00
Female	361	361	100.00	361	100.00	361	100.00	0	0.00	361	100.00
Total	**25,047**	**25,047**	**100.00**	**25,047**	**100.00**	**361**	**1.44**	**0**	**0.00**	**361**	**1.44**

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

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.0253	0.035

2. Details of retirement benefits.

Benefits	FY 2024-25 Current Financial Year			FY 2023-24 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	100.00	0.00	Yes
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, Our main offices and wherever such employees are located are having required facilities for access for differently abled employees and workers.

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,

1. https://www.jsw.in/sites/default/files/assets/industry/Sustainability/POL17-Policy-on-Equality-Diversity-and-Inclusivity.pdf
2. https://www.jsw.in/sites/default/files/assets/industry/Sustainability/20.%20POL14%20-%20Policy%20on%20Labour%20Practices%20and%20Employment%20Rights.pdf
3. https://www.jsw.in/sites/default/files/assets/industry/Sustainability/POL11-JSW-Policy-on-Protecting-Human-Rights.pdf
4. https://www.jsw.in/sites/default/files/assets/industry/Sustainability/21.%20Grievance_Redressal_Mechanism.pdf

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100.00	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	No
Other than permanent workers	Yes, https://www.jsw.in/sites/default/files/assets/industry/Sustainability/21-Grievance_Redressal_Mechanism-2024.pdf
Permanent employees	We have SAMOOH & SAMPARK communication forum in place the programme will be conducted every month along with their department HOD's- Q&A session to capture their concerns. The concerns which can be provided with immediate solution with panel member discussion will be resolved on spot, and for major concerns, a minute of meeting is prepared and circulated to respective department HOD/HRBP's to address the concern within specific timeframe for the closure and further to any major concerns we seek for management approval which is proposed or approved with feasibility study done by experts. Apart from this, admin related grievances such as Canteen, Housing, Transport facilities are handled separately.
Other than permanent employees	No

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

Category	FY 2024-25 Current Financial Year			FY 2023-24 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	14,353	1,453	10.12	13,301	1,532	11.52
Male	13,390	1,371	10.24	12,443	1,446	11.62
Female	963	82	8.52	858	86	10.02
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	FY 2024-25 Current Financial Year					FY 2023-24 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	13,390	13,390	100.00	13,390	100.00	12,443	12,443	100.00	12,443	100.00
Female	963	963	100.00	963	100.00	858	858	100.00	858	100.00
Total	**14,353**	**14,353**	**100.00**	**14,353**	**100.00**	**13,301**	**13,301**	**100.00**	**13,301**	**100.00**
Workers										
Male	24,686	24,686	100.00	24,686	100.00	24,621	24,621	100.00	24,621	100.00
Female	361	361	100.00	361	100.00	524	524	100.00	524	100.00
Total	**25,047**	**25,047**	**100.00**	**25,047**	**100.00**	**25,145**	**25,145**	**100.00**	**25,145**	**100.00**

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

Category	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	13,390	13,390	100.00	12,443	12,443	100.00
Female	963	963	100.00	858	858	100.00
Total	**14,353**	**14,353**	**100.00**	**13,301**	**13,301**	**100.00**
Workers						
Male	24,686	0	0.00	24,621	0	0.00
Female	361	0	0.00	524	0	0.00
Total	**25,047**	**0**	**0.00**	**25,145**	**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, ISO 45001:2018 standards requirements are implemented, it is covers manufacture and dispatch functions of all our integrated steel plants.

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

1 Hazard Identification and Risk Management

2 Job Safety Analysis

3 Process Safety Management for High Hazard Operations

4 HAZOP Study

5 Prestart up safety review

6 Management of Change

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

Yes, Details available at this link - 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

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

Safety incident/number	Category	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one-million-person hour worked)	Employees	0.25	0.11
	Workers	0.19	0.09
Total recordable work-related injuries	Employees	21	8
	Workers	132	75
No. of fatalities	Employees	0	0
	Workers	5	2
High consequence work-related injury or ill-health (excluding fatalities)	Employees	1	3
	Workers	7	13

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

1. OH&S Management System implemented at our plants is complying with ISO 45001:2018. Safety Observation (SO), empowerment of safety officer, Incident reporting & investigation, High risk standards implementation, Contractor safety management systems, Implementing best safety practices and benchmarking, internal audits and external audits, legal and statutory compliance etc.
2. Technology interventions in Hazard Identification is being promoted extensively through use of smart cameras, Geo fencing, Sensors in Men-Machine interface etc.
3. Safety Hero Programme was launched to recognise safety conscious persons amongst shop floor workmen and employees.
4. JSW Critical Safety Rules was developed based on the criticality and past history of accidents. This was cascaded through development of a 3D animated video.
5. British Safety Council Audits were initiated at our plants. Salem unit become the first ISP in the world to be recognised with 5 Star rating.
6. Process Safety Management was strengthened with engagement of Dupont Sustainable solutions for development of Centre of Excellence in the process.
7. JSW has developed a robust online safety training module which familiarise the employees with H&S requirements. 54 e-learning modules were added.
8. AR/VR tools have been successfully tested and are being used at our Vijayanagar plant for emergency response training to our employees.
9. To ensure good compliances with safety requirements, Safety App and portal are in use at all our sites. All our safety processes have been digitised like near miss and incident reporting, audit and inspection, safety observation, contractor safety management, Road safety and Monthly safety performance reporting.
10. International Training & Certification for safety team- To strengthen the knowledge and exposure of safety team towards international requirements and best practices, Group safety has organised NEBOSH International General Certification training through British safety council for safety professionals.
11. Safety Champion's Programme for Line Managers- In order to increase the safety awareness levels of line managers and actively engage them as safety ambassadors, 10 safety modules have been identified and being developed by British safety council christened as "Safety Champions programme for line managers". On successful completion of these 10 modules, the line managers would be designated as Safety champions and act as safety ambassadors in their respective plants. 1000 plus line managers have enrolled for the safety champions programme.

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

	FY 2024-25 Current Financial Year			FY 2023-24 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	201	8	Inputs are received from contractors and employees through Perception surveys and other feedback mechanism like Safety Kaizen etc not like a complaint system but as constructive feedback.	0	0	Inputs are received from contractors and employees through Perception surveys and other feedback mechanism like Safety Kaizen etc not like a complaint system but as constructive feedback
Health & safety	157	8		0	0	

14. Assessments for the year

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

1) Age Policy of Mobile Equipment including cranes were established at all our plants
2) First generation Hydra is banned across all our businesses
3) Skill Assessment of new as well as existing workmen is being carried out
4) Mobile phone usage policy have been implemented at plants
5) Motorized two-wheeler use have been restricted inside the plants
6) Lifting competency training organized through expert external trainers.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of :

(A) Employees (Y/N): Yes

(B) Workers (Y/N): Yes

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

This is checked during the Pre-qualification process of the contractors and other stakeholders as a due diligence process..

3. Provide the number of employees/workers having suffered high consequence work- related injury/ill-health/fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Employees	1.00	0.00	0.00	0.00
Workers	14.00	2.00	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

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	35.00
Working Conditions	35.00

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.**
   1. Pre-Qualification Assessment of contractors has been reviewed and revised with stringent qualification requirements - PQA is mandatory for all contractors.
   2. JSW CARES – (Contractor Assessment and Rating system for Excellence in Safety) is launched for assessment of contractors and improve their performance.
   3. Group level Standard on Contractor Safety Management has been released to standardize contractors' safety requirements including hygiene and wellbeing of their workforce.
   4. 3rd party Validation audits is conducted at group level to ascertain the PQA and CARES implementation is at desired level.

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 maintains a dynamic and strategic stakeholder engagement process where it identifies key stakeholder groups from the larger universe of all possible stakeholders. This is done after considering the material influence each group has on the Company's ability to create value (and vice-versa). Through this mechanism, the Company has currently identified seven internal and external stakeholder groups: Employees, Government and Regulatory Authorities, Customers, Communities and Civil Society/NGOs, Suppliers, Institutions, and Investors.

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
Investors	No	Engagement with investors happens through analyst meets, conference calls, AGMs, and official communication channels like advertisements, publications, websites, and social media. The focus on sustainable growth, strong corporate governance, and compliance with global ESG norms allows to set benchmarks in key areas, fostering stakeholder engagement. Emphasis on robust financial and non-financial performance, consistent returns, and innovative instruments like sustainability-linked bonds.	Frequently	Scope of Engagement - Customer meets, Customer feedback and satisfactory survey; Topics Discussed & Key outcomes during engagement - Timely Delivery Wide Range of High-Quality products that meet customer requirements, Competitive pricing, Easy Availability through large distribution network, Post sales engagement like a Digital CRM to ensure quick accessible customer support.
Institutions		Networking through meetings, brainstorming sessions, discussions, etc. Investors – Analyst meets and conference calls, Annual General Meeting, Official communication channels: Advertisements, publications, website and social media, Investor meetings and roadshows.	On need basis	
Customer		Customers meets, official communication channels: Advertisements, publications, website and social media, Conferences events, Phone calls, emails and meetings.	Frequent and as and when required	
Government and regulatory bodies		Advertisements, publications, website and social media, Phone calls, emails and meetings, Regulatory audits/inspections.	As and when required	
Suppliers		Vendor assessment and review, Training workshops and seminars, Supplier audits, Official communication channels: Advertisements, publications, website and social media.	As and when required	
Employees		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 – when required	
Community and civil society/ NGOs		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	

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.**

   Our current communications with the minority shareholders are mainly through the annual integrated reporting, web sites and AGM. We get engaged specifically with our investors through the rating agencies or investors directly through our investor relations department and have regular dialogue with them throughout the year either through phone calls or mail exchanges on our ESG performance and plans. We have not received any specific complaints on any aspect of NGRBC from our investors and lenders to date. Rather, we have had very constructive discussions on the plans, performances and strategy. The dialogues with all the shareholders/stakeholders are on a regular basis by the Company. The AGM is held by the Company to solicit the views of all the shareholders of the Company. The shareholders are also empowered to lodge their grievances via a dedicated e-mail address, which are then resolved by the Company.

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.**

   Understanding, identifying, and prioritising issues that could significantly impact our value creation abilities is a key step in our strategy planning process. At JSW Steel, we undertook a formal materiality assessment exercise in FY 2018-19 and a benchmarked alignment in FY 2019-20. A fresh materiality assessment was executed during FY 2020-21 to explore the issues considered to be most relevant by our management and stakeholders, which were then factored into our strategic priorities. The stakeholder consultations and materiality assessment exercises have been instrumental in the identification of the 17 environmental, social and governance priorities at JSW Steel, and in maintaining a track on the key performance indicators under these priorities. In FY24, we have conducted double materiality assessment, the output of which is provided in Integrated Report under materiality.

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

   JSW has been working for education, health & nutrition, sanitation and wellbeing of marginalised sections of the society. To identify the vulnerable and marginalised stakeholders within the identified focus areas, several methodologies are adopted such as desk research for situational analysis, participatory rural appraisal, community need assessment and focus group discussion with the stakeholders. These methods help in prioritising the community level interventions. JSW Steel focuses on strengthening its relationships with the communities through a meaningful and purposeful engagement. It implements a range of programmes that enables improved quality of life for people who are impacted by its operations. Over the years, JSW Steel's continuous efforts have resulted in better education, better health, better employment, better infrastructure and better sanitation for the local communities. Overall, the Company has aligned its CSR programmes to the key areas of health and nutrition, education and learning, agri-initiatives, livelihood, sanitation, water conservation and augmentation, biodiversity promotion, skill enhancement and art, culture and sports.

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	FY 2024-25 Current Financial Year			FY 2023-24 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	14,353	14,353	100.00	13,301	13,301	100.00
Other than permanent	0	0	0.00	0	0	0.00
Total employees	**14,353**	**14,353**	**100.00**	**13,301**	**13,301**	**100.00**
Workers						
Permanent	0	0	0.00	0	0	0.00
Other than permanent	25,047	25,047	100.00	25,145	25,145	100.00
Total workers	**25,047**	**25,047**	**100.00**	**25,145**	**25,145**	**100.00**

2. **Details of minimum wages paid to employees and workers**

Category	FY 2024-25 Current Financial Year					FY 2023-24 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	14,353	0	0.00	14,353	100.00	13,301	0	0.00	13,301	100.00
Male	13,390	0	0.00	13,390	100.00	12,443	0	0.00	12,443	100.00
Female	963	0	0.00	963	100.00	858	0	0.00	858	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	25,047	0	0.00	25,047	100.00	25,145	0	0.00	25,145	100.00
Male	24,686	0	0.00	24,686	100.00	24,621	0	0.00	24,621	100.00
Female	361	0	0.00	361	100.00	524	0	0.00	524	100.00

3. **Details of remuneration/salary/wages**

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BoD)	4	11,34,85,436	0	0
Key managerial personnel	6	6,11,88,108	0	0
Employees other than BoD and KMP	13,384	8,73,120	963	7,63,510
Workers	-	-	-	-

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

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Gross wages paid to females as % of total wages	5.15	5.22

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 a sensitive issue and JSW Steel has zero tolerance to Human Rights violations. Human Rights is one of the 17 key focus areas for the Company. For any Human Rights violation, wherever reported shall be investigated by a special committee nominated for the purpose by the Senior Leadership.

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

At JSW, we have a moral obligation to do all that we can to actively involve ourselves in the protection and enhancement of human rights in areas that are within our direct control and to work with others to protect every individual's rights and freedom. We are fully committed to promoting inclusivity and equality, prohibiting any discrimination and safeguarding the human rights of all our teams. We have internal mechanisms in place to redress grievances which is provided below:

1. An employee is encouraged to discuss issues openly with those directly involved as well as with his/her immediate supervisor. As far as possible the issues should be resolved within the departments. In the event an employee is unable to resolve an issue within the departments.
2. Employee can raise their grievance through POSH Help line, Ethics Help line, Open House session. An employee can also raise his concern through complaint boxes with or without disclosing their identity. The employee should submit his/her written concern to his/her HOD/Functional Head outlining the concern and suggested remedy. A copy of the concern should be sent to the concerned head HR.
3. After receiving the concern, the HOD/function head will arrange a meeting within five working days to discuss the issue raised by the employee.
4. Written response will be delivered to the employee within two working days of the meeting. A copy of the same should be sent to the concerned HR. This written response or action taken on employee should not affect the human right practices and should not result into undignified labour practice
5. In case the employee is not satisfied with the response, he/she may submit his written concern to the concerned JMD and CEO/Director/Group President HR, as the case may be, along with any additional information he/she feels is pertinent. A copy should be sent to the concerned HR.
6. The JMD & CEO/Director/Group President – HR will take appropriate steps to arrive at a final decision and convey it, in writing within 2 days.
7. The HR representative must be a part of the meeting at each step to facilitate the process
8. Confidentiality - All grievances will be treated with strict confidentiality to the extent possible, in line with the need to conduct a fair investigation and take appropriate action.

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

	FY 2024-25 Current Financial Year			FY 2023-24 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	7	1	NA	1	0	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	NA	0	0	NA

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

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	7	1
Complaints on POSH as a % of female employees/workers	0.53	0.11
Complaints on POSH upheld	6	1

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

JSW Steel follows the JSW Code of Conduct and has policies to address workplace discrimination and harassment. We urge employees, customers, suppliers, and stakeholders to report any violations of our Code, policies, or law, as well as misconduct that contradicts our values. Retaliation against those who report concerns is not tolerated, and disciplinary action will be taken against anyone involved. JSW Steel establish and promote a confidential and accessible internal grievance system through which instances of prejudice, discrimination, harassment and bullying can be raised, investigated and addressed firmly and uncompromisingly.

In case of any retaliation respective department handling grievances could be referred. For further detail, please refer to the policy section of JSW Steel - https://www.jswsteel.in/investors/jsw-steel-governance-and-regulatory-information-policies-0 and https://www.jsw.in/groups/sustainability-policies

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

Yes

Note: Yes, The business agreements and contracts do include Company's expectations to promote sustainability, fair competition and respect for human rights. At JSW Steel, suppliers are an integral part of our business, who contribute to our growth and viability as a business. We engage regularly with our suppliers to ensure that our overall ecosystem functions with a sense of responsibility, integrity and overall compliance. To achieve this, we have formulated a Supplier Code of Conduct (SCoC) that lays down 276 JSW STEEL LIMITED INTEGRATED REPORT 2023-24 norms of behaviour and practices for smoother and compliant conduct. This SCoC takes cognisance of the themes of human rights, labour, environment, and anti-corruption, as described in the United Nations Global Compact (UNGC). Principles and norms described under the theme of 'labour' are based on the standards specified by International Labour Organisation (ILO) from time-to-time. We have developed vendor and supplier registration tool in which we have provided questionnaires so that every new supplier/distributor has to disclose the social and environment parameters such as licence to operate industrial H&S department, consent from the respective state pollution control boards, ISO certifications, etc. The key principles of SCoC are –

1. Compliance Management
2. Environment
3. Human Rights
4. Labour
5. Business Ethics

The SCoC is available at https://www.jsw.in/sites/default/files/assets/downloads/steel/IR/Corporate%20Governace/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 related to child labour, forced labour, involuntary labour, or discriminatory employment were received during the reporting year and none are pending at the end of the reporting year. JSW Steel is committed to promoting responsible behaviour and value for social and environmental wellbeing. To this end, it has a policy on business conduct that is applicable to all its employees and value chain partners. It has a structured stakeholder grievance redressal mechanism through which stakeholders freely share their concerns and grievances with the Company, including regarding human rights issues. Company have stakeholder relationship committee to periodically look into the functioning of the Company's shareholder/investor grievance redressal system and oversee improvements in the same, besides reporting serious concerns, if any. There were no grievances related to Human Rights received by the Company.

Leadership Indicators

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

As there were no admissible complaints in the FY25, no business process was modified/introduced due to this.

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

We have carried out HRDD for all our operations and mines in FY25 along with one operation in FY24 which overall culminates to greater than 100% of our standalone operations.

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

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	35.00
Discrimination at workplace	
Child Labour	
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.**

There were no significant risks/concerns arising from our value chain partners.

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**

Parameter	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
From renewable sources		
Total electricity consumption (A)	30,58,284.81 GJ	18,47,828.00 GJ
Total fuel consumption (B)	1,69,292.81 GJ	1,33,401.00 GJ
Energy consumption through other sources (C)	0.00 GJ	0.00 GJ
Total energy consumed from renewable sources (A+B+C)	32,27,577.62 GJ	19,81,229.00 GJ
From non-renewable sources		
Total electricity consumption (D)	1,22,58,545.77 GJ	1,08,52,068.00 GJ
Total fuel consumption (E)	51,37,23,233.39 GJ	50,48,57,438.00 GJ
Energy consumption through other sources (F)	0.00 GJ	0.00 GJ
Total energy consumption (D+E+F)	**52,59,81,779.16 GJ**	**51,57,09,506.00 GJ**
Total energy consumption (A+B+C+D+E+F)	**52,92,09,356.78 GJ**	**51,76,90,735.00 GJ**
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	0.000421 GJ/₹	0.000387 GJ/₹
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	0.008699 GJ/USD	0.008679 GJ/USD
Energy intensity in terms of physical output	23.547 GJ/tcs	23.79 GJ/tcs
Energy intensity (optional) – the relevant metric may be selected by the entity		

Note: For the fiscal year 2023–24, the total income adjusted for purchasing power parity (PPP) was calculated using the International Monetary Fund's (IMF) implied PPP conversion rate of 22.4, as reported in March 2024. Subsequently, in October 2024, the IMF revised its PPP methodology. Accordingly, for the fiscal year 2024–25, the latest IMF PPP conversion rate of 20.66 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.**

JSW Steel Vijayanagar- PAT Cycle-II- FY19- Target Achieved. JSW Steel Salem- PAT Cycle-III- FY20- Target Achieved. JSW Steel Dolvi- PAT Cycle-II- FY19- Target not achieved. Following remedial actions were taken for the Dolvi plant.

1. Installation of various Waste heat recovery system (WHRS) in Iron & Steel making processes.
2. Improvement in raw material quality.
3. Installation of Best Available Technologies (BATs) such as Top Pressure Recovery Turbine (TRT) in blast furnace, Coke Dry Quenching (CDQ) in coke oven.
4. Replacement of partial Regasified Liquefied Natural Gas (RLNG) consumption with process off gases

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

Parameter	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	9,53,72,136.05 Kl	8,91,68,910.00 Kl
(ii) Groundwater	1,18,140.00 Kl	22,318.00 Kl
(iii) Third-party water	2,45,174.61 Kl	0.00 Kl
(iv) Seawater/desalinated water	0.00 Kl	0.00 Kl
(v) Others	0.00 Kl	0.00 Kl
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**9,57,35,450.66 Kl**	**8,91,91,228.00 Kl**
Total volume of water consumption (in kilolitres)	**5,32,50,097.16 Kl**	**5,21,00,921.00 Kl**
Water intensity per rupee of turnover (water consumed/turnover)	0.00004237 Kl/₹	0.0000389 Kl/₹
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Water consumed/Revenue from operations adjusted for PPP)	0.0008753 Kl/USD	0.0008734 Kl/USD
Water intensity in terms of physical output	2.369 Kl/tcs	2.39 Kl/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):**

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment	0.00 Kl	0.00 Kl
With treatment – please specify level of treatment	0.00 Kl	0.00 Kl
(ii) To Groundwater		
No treatment	0.00 Kl	0.00 Kl
With treatment – please specify level of treatment	0.00 Kl	0.00 Kl
(iii) To Seawater		
No treatment	0.00 Kl	0.00 Kl
With treatment – please specify level of treatment	0.00 Kl	0.00 Kl
(iv) Sent to third parties		
No treatment	0.00 Kl	0.00 Kl
With treatment – please specify level of treatment	0.00 Kl	0.00 Kl
(v) Others		
No treatment	0.00 Kl	0.00 Kl
With treatment – please specify level of treatment	0.00 Kl	0.00 Kl
Total water discharged (in kilolitres)	**0.00 Kl**	**0.00 Kl**

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.**

Yes, we have also adopted a range of measures for water security for us as well as communities in and around us that includes improving water consumption efficiency, increased recycling of treated waste water to reduce fresh water intake, selection of advanced water treatment technologies, sustained Zero Liquid Discharge for all plants and also rainwater harvesting, integrated watershed management projects beyond the fence.

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

Parameter	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
NOx	1.15 Kg/tcs	1.19 Kg/tcs
SOx	1.66 Kg/tcs	1.66 Kg/tcs
Particulate matter (PM)	0.39 Kg/tcs	0.38 Kg/tcs
Persistent organic pollutants (POP)	-	-
Volatile organic compounds (VOC)	-	-
Hazardous air pollutants (HAP)	-	-
Others – ozone-depleting substances (HCFC - 22 or R-22)	-	-

Note: POP, VOC, HAP, ODS - Not material for the steel manufacturing

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:**

Parameter	Unit	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Ton CO_2	5,31,00,751.63	5,21,06,566.00
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Ton CO_2	16,53,056.65	10,61,079.00
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/₹	0.00004356	0.00003979
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	0.00090008	0.000891
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	Ton CO_2/tcs	2.436	2.44
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 CO_2 emission reduction target of 42% reduction over a base year of 2005 till 2030. This will bring down the CO_2 levels below 1.95 tCO_2/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 CO_2 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 our Renewable energy uses into steel making. Currently we are already using RE power from 225 MW Solar plant and partly from 600 MW wind power plant which is under commissioning.
7. We are piloting Green hydrogen uses in steel making through 25 MW electrolyser.
8. We have been able to achieve 1.87 million tons of CO_2 reduction from our SEED program in the current year and till date we have been able to reduce 3.5 Million tons CO_2 by FY25 with a target of saving 18 million tCO_2 by 2030.

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

Parameter	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Total waste generated (in metric tonnes)		
Plastic waste (A)	591.0500 Tonne	199.3500 Tonne
E-waste (B)	155.0200 Tonne	267.6900 Tonne
Bio-medical waste (C)	0.1958 Tonne	0.0300 Tonne
Construction and demolition waste (D)	0.0000 Tonne	0.0000 Tonne
Battery waste (E)	158.5700 Tonne	314.4200 Tonne
Radioactive waste (F)	0.0000 Tonne	0.0000 Tonne
Other Hazardous waste. Please specify, if any. (G)	1,58,148.1810 Tonne	1,40,415.0000 Tonne
Other Non-hazardous waste generated (H). Please specify, if any.		
(Break-up by composition i.e. by materials relevant to the sector)	1,89,50,286.33 Tonne	1,50,70,111.58 Tonne
Total (A+B + C + D + E + F + G + H)	1,91,09,339.34 Tonne	1,52,11,308.07 Tonne
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	0.00001520 Tonne/₹	0.00001138 Tonnes/₹
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	0.000314 Tonnes/USD	0.000255 Tonnes/USD
Waste intensity in terms of physical output	0.850 Metric tonnes/ Metric tonnes of production	0.70 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	1,65,46,749.8412 Tonne	1,50,76,412.0000 Tonne
(ii) Re-used	0.00 Tonne	0.00 Tonne
(iii) Other recovery operations	0.0000 Tonne	0.0000 Tonne
Total	**1,65,46,749.85 Tonne**	**1,50,76,412.00 Tonne**
For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	154.0200 Tonne	143.6500 Tonne
(ii) Landfilling	3,221.8350 Tonne	2,965.0000 Tonne
(iii) Other disposal operations	0.0000 Tonne	0.0000 Tonne
Total	**3,375.8550 Tonne**	**3,108.6500 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 steelmaking 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
Expansion of Integrated Steel plant Capacity from 10.0 MTPA to 15 MTPA at JSW Steel Ltd., Dolvi Works located at Dolvi village, Raigad District, Maharashtra	IA/MH/ IND1/523189/2025	2024-07-16	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal

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
1	All Complied	NA	0	NA

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

ii. Nature of operations : Mining, Manufacture of Iron and Steel

iii. Water withdrawal, consumption and discharge in the following format:

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	59303549.05 Kl	55245020.00 Kl
(ii) Groundwater	118140.00 Kl	22318.00 Kl
(iii) Third party water	0.00 Kl	0.00 Kl
(iv) Seawater/desalinated water	0.00 Kl	0.00 Kl
(v) Others	240822.61 Kl	0.00 Kl
Total volume of water withdrawal (in kilolitres)	59662511.66 Kl	55267338.00 Kl
Total volume of water consumption (in kilolitres)	32105186.16 Kl	29934640.00 Kl
Water intensity per rupee of turnover (Water consumed/turnover)	0.00002554 Kl/₹	0.00002240 Kl/₹
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 Kl	0.00 Kl
With treatment – please specify level of treatment	0.00 Kl	0.00 Kl
(ii) Into Groundwater		
No treatment	0.00 Kl	0.00 Kl
With treatment – please specify level of treatment	0.00 Kl	0.00 Kl
(iii) Into Seawater		
No treatment	0.00 Kl	0.00 Kl
With treatment – please specify level of treatment	0.00 Kl	0.00 Kl
(iv) Sent to third parties		
No treatment	0.00 Kl	0.00 Kl
With treatment – please specify level of treatment	0.00 Kl	0.00 Kl
(v) Others		
No treatment	0.00 Kl	0.00 Kl
With treatment – please specify level of treatment	0.00 Kl	0.00 Kl
Total water discharged (in kilolitres)	**0.00 Kl**	**0.00 Kl**

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	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Ton CO_2	8693479.00	6967897.00
Total Scope 3 emissions per rupee of turnover	Ton CO_2/₹	0.00000691	0.00000521
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 recognises 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 organisation. We also continue our biennial disclosure under the 10 points prescribed by the IBBI. Please refer to page 136 of IR.

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 Page 100 of IR
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.**

35

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.

Sr. 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	National
6	Global Reporting Initiative (GRI)	International
7	World Business Council for Sustainable Development (WBCSD)	International
8	Indian Institute of Metals	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
No adverse orders received from regulatory authorities for anticompetitive conduct.		

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	Not applicable				

Note: JSW Steel works closely with industry/trade associations in evolving policies that govern the functioning and regulations of the Indian Steel sector. The Company is a member of various working groups to support the government in the following areas –

1 Governance and administration

2 Economic Reforms

3 Sustainable business principles

4 Energy, water and other natural resources

5 Social and community development

6 Transparency in public disclosure

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:**

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not applicable						

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

Please refer the policy Link - https://www.jsw.in/sites/default/files/assets/industry/Sustainability/21-Grievance_Redressal_Mechanism-2024.pdf

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

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Directly sourced from MSMEs/small producers	5.58	6.9
Directly from within India	67.22	65

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

Location	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Rural	31.52	30.02
Semi-urban	46.24	40.18
Urban	0.00	0.00
Metropolitan	22.24	29.80

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	NA

2. **Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:**

Sr. No.	State	Aspirational District	Amount spent (In INR)
1	Jharkhand	Hazaribagh	10,94,874.24

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?**

   We engage regularly with our suppliers to ensure that our overall ecosystem functions with a sense of responsibility, integrity and overall compliance. To achieve this, we have formulated a Supplier Code of Conduct (SCoC) that lays down norms of behaviour and practices for smoother and compliant conduct. This SCoC takes cognisance of the themes of human rights, labour, environment, and anti-corruption, as described in the United Nations Global Compact (UNGC). Principles and norms described under the theme of 'labour' are based on the standards specified by International Labour Organisation (ILO) from time-to-time.

   (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:**

Sr. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
1	Not applicable			

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
	Not applicable	

6. **Details of beneficiaries of CSR projects:**

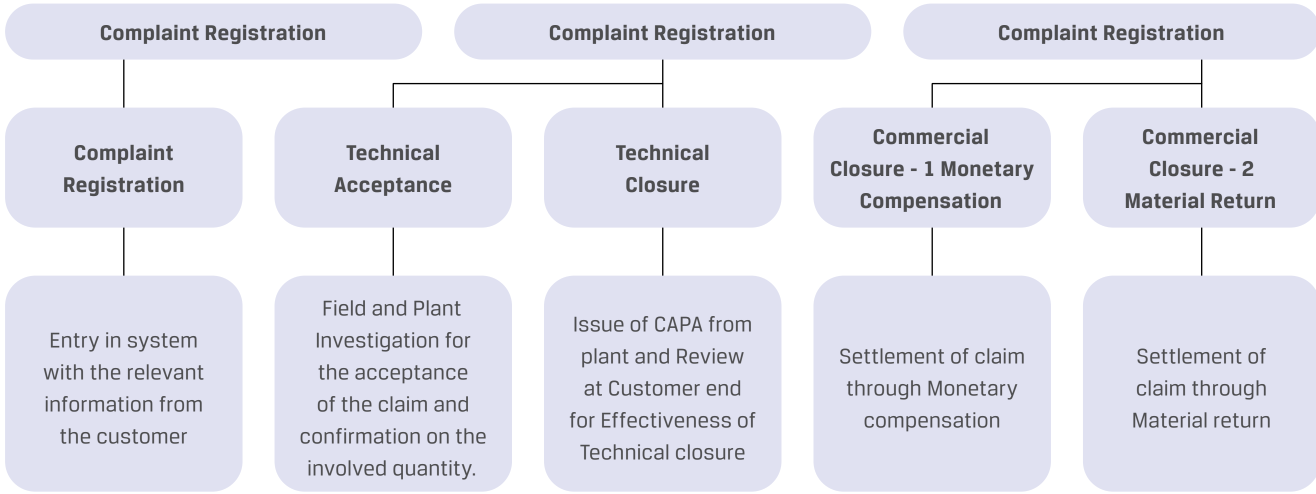
Sr. No.	CSR Project	No. of persons benefitted	% of beneficiaries related to vulnerable and marginalized groups
1	Health & Nutrition	2,83,290	75
2	Education	3,82,160	75
3	Water, Environment & Sanitation	14,79,050	75
4	Livelihood	1,10,700	75
5	Sports Promotion	17,466	75
6	Community Development	3,54,829	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:**

	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:**

	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Receive during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive trade practices	0	0	NA	0	0	NA
Unfair trade practices	0	0	NA	0	0	NA
Other	1765	0	NA	1571	0	NA

Note: Other includes product related complaints

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 privacy Link - https://www.jswsteel.in/sites/default/files/assets/industry/steel/IR/Corporate%20Governace/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.**

   Health & Safety education in JSW Eklavya Skill Academy JSW Steel's organisational culture has safety embedded. JSW Steel has an attitude and behaviours that support the goal of zero harm for all the stakeholders. These values are deeply reflected in trainings of JSW Eklavya Skill Academy for our influencers. JSW Eklavya trainings have a strong and visible commitment to train all levels of influencers to embrace health & safety as essential for their workplace. There are dedicated modules for health & safety in all levels of Eklavya training. The purpose of these modules is that influencers embrace and internalise safety values in order and achieve & sustain a positive safety culture. JSW Eklavya is a unique segment first initiative where skill development of the influencer community is done by training them under a single day Residential, theoretical and practical training programme on relevant subject matter. The mentioned activity will not only make the influencers a standardised process, but also ensure a long-term relationship with the community & increase the brand advocacy. The influencers are trained for a day on various theoretical aspects and practical trainings, which is followed by a handing over a certificate. For better understanding the content was developed and delivered in Regional Language. At present, more than 20000+ influencers are being trained. The following topics are being taught to influencers in Eklavya training programmes:

   Power Tools: Power tools are essential when working with metals. However, if improperly used at heights power tools can inflict serious damage to workers as well as cause slips and falls. We ensure they are properly trained to handle power tools and that they are not defective. Fall Hazards: Educating about advantages of wearing safety harness also about the structure strong enough to support the weight guardrails available for workers. To teach about ladders placement and using inspection checklists to ask the right questions and assess fall hazards when working from heights.

   Electricity: The construction industry is most at risk from electrical hazards. Workers most at risk of electrical hazards include those working on rooftops and near power lines. Improper handling of electrical equipment can cause massive electrical shock burns fires and death. In training we educate them about regular electrical safety checks to identify and control possible causes of electrocution to prevent accidents.

   Hazardous substances: Common hazardous substances when working on rooftops include exposure to asbestos paint fumes and harmful chemicals. Training about the substances that may harm workers on-site and take appropriate action including proper storage and safe handling of hazardous substances.

   Extreme temperatures: Whether it's the heat of torches used for roofing or extremes in weather workers must be protected from the dangers of extreme temperature by identifying the risks brought by equipment or current weather conditions.

   Personal Protective Equipment's (PPE): Educating the influencers to use PPE to protect their workforce from occupational hazard ensure safety during working hours. The knowledge is provided for use of PPE like Protective eyewear and headwear including goggles, helmets and welding hoods. Harnesses (if working at heights) Skin and hand protective equipment (gloves and wristlets) which assists in preventing burns cuts and electric shocks.

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

   Issues that are bound to arise in any customer/supplier relationship, there is continual communication maintained with customers to identify problems before they become serious and allows both parties to work towards mutually beneficial solutions. The Company's teams focus on quality and customer service, continue to strengthen our relationship and position the company as a trusted partner and have ongoing communication on all aspects.

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.

   Every Product delivered by the JSW meets to the technical requirements defined by National & International standards and also legal requirements mandated by the Local laws.

   We also deliver products, by customisation meeting the requirements over and above the mentioned in standards.

   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 FY24 was 4.09 out of 5 while the earlier assessment scores were 3.88 and 3.76 respectively for FY18 and FY16.

   The company has carried out LCAs and EPDs for all finished 14 products of the company. The EDPs are available at https://www.jsw.in/sustainability/transparency-customers. Additionally, the Company also received Green Pro certification for the JSW Neosteel TMT bar, 14 categories of roofing sheets and automotive steel.