



Ref: JSWSL: SEC: MUM: 2023-24  
July 06, 2023

To,

<b>National Stock Exchange of India Ltd.</b> Exchange Plaza, Plot No. C/1, G Block Bandra – Kurla Complex, Bandra (E), Mumbai – 400 051 , Fax No.: 2659 8237-38 <b>Ref: NSE Symbol - JSWSTEEL</b>  <b>Kind Attn.: Listing Department</b>	<b>2.</b>	<b>BSE Limited</b> Corporate Relationship Dept. Phiroze Jeejeebhoy Towers Dalal Street, Mumbai – 400 001. Fax No. 2272 2037/2039/ 2041 <b>Ref: Company Code- 500228</b>  <b>Kind Attn.: Listing Department</b>
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Dear Sirs,

**Sub: Business Responsibility and Sustainability Report for FY 2022-23**

We enclose herewith the Business Responsibility and Sustainability Report of JSW Steel Limited for FY the 2022-23, which forms part of the Integrated Annual Report of the Company for the FY 2022-23.

This is for the information of your members and all concerned.

Thanking you,

Yours faithfully,  
For **JSW STEEL LIMITED**

**Lancy Varghese**  
**Company Secretary**

# BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT 2022-23

## Section A: General Disclosure

- Corporate Identity Number (CIN) of the Listed Entity** – L27102MH1994PLC152925
- Name of the Listed Entity** – JSW STEEL LTD
- Year of incorporation** – 1994
- Registered office address** – JSW Centre, Bandra-Kurla Complex, Bandra East, Mumbai - 400 051. Maharashtra India.  
Tel: +91 22 4286 1000  
Fax: +91 22 4286 3000
- Corporate address** – JSW Centre, Bandra-Kurla Complex, Bandra East, Mumbai - 400 051. Maharashtra India.  
Tel: +91 22 4286 1000  
Fax: +91 22 4286 3000
- E-mail** – [jswsl.investor@jsw.in](mailto:jswsl.investor@jsw.in)
- Telephone** – 022 4286 1000
- Website** – [www.jsw.in](http://www.jsw.in)
- Financial year for which reporting is being done** – 2022-2023
- Name of the Stock Exchange(s) where shares are listed** – BSE Limited , National Stock Exchange of India Limited
- Paid-up Capital** – ₹ 241,72,20,440
- Name and contact details (telephone, email address) 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 - 400 051 Telephone number: 22 4286 1000  
E-mail-id: [prabodha.acharya@jsw.in](mailto:prabodha.acharya@jsw.in)
- Reporting boundary** – Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together). – The disclosures in this report are prepared on a standalone basis.
- Details of business activities (accounting for 90% of the turnover):**

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacture of Iron and Steel	Manufacturing	100

- Products/Services sold by the entity (accounting for 90% of the entity's Turnover)**

S. No.	Product/Service	NIC Code	% of total Turnover contribute
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	

- Number of locations where plants and/or operations/offices of the entity are situated**

Location	Number of plants	Number of offices	Total
National	3 (Integrated Steel Plants at Vijayanagar, Dolvi and Salem)	1 (Mumbai Office)	4
International	0	0	0

- Markets served by the entity:**

- Number of locations**

Locations	Number
National (No. of States)	28
International (No. of Countries)	41

- What is the contribution of exports as a percentage of the total turnover of the entity?**

9%

- 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. More details on our products and their applications are available at: <https://www.jswsteel.in/products>.

Apart from the above, JSW Steel has supplied its Neosteel product to several noteworthy projects through retail distributors during the year, which have gone into applications like Infrastructure, Commercial, Residential, Religious, and educational centers.

- Details as at the end of Financial Year:**

### Employees and workers

S. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (C)	% (C / A)
<b>Employees</b>								
1.	Permanent (D)	12856	12113	94.22%	743	5.78%	0	0.00%
2.	Other than Permanent (E)	0	0	0.00%	0	0.00%	0	0.00%
<b>3.</b>	<b>Total employees (D + E)</b>	<b>12856</b>	<b>12113</b>	<b>94.22%</b>	<b>743</b>	<b>5.78%</b>	<b>0</b>	<b>0.00%</b>

<b>Workers</b>								
S. No.	Particulars	Total (A)	No. (B)	% (B / A)	No. (C)	% (C / A)	No. (C)	% (C / A)
1.	Permanent (F)	0	0	0.00%	0	0.00%	0	0.00%
2.	Other than permanent (G)	17981	17798	98.98%	183	1.02%	0	0.00%
<b>3.</b>	<b>Total workers (F + G)</b>	<b>17981</b>	<b>17798</b>	<b>98.98%</b>	<b>183</b>	<b>1.02%</b>	<b>0</b>	<b>0.00%</b>

S. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (C)	% (C / A)
<b>Differently abled employees</b>								
1.	Permanent (D)	23	20	86.96%	3	13.04%	0	0.00%
2.	Other than Permanent (E)	0	0	0.00%	0	0.00%	0	0.00%
<b>3.</b>	<b>Total employees (D + E)</b>	<b>23</b>	<b>20</b>	<b>86.96%</b>	<b>3</b>	<b>13.04%</b>	<b>0</b>	<b>0.00%</b>
<b>Differently abled workers</b>								
1.	Permanent (F)	0	0	0.00%	0	0.00%	0	0.00%
2.	Other than permanent (G)	0	0	0.00%	0	0.00%	0	0.00%
<b>3.</b>	<b>Total workers (F + G)</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>

Note: Data for other than permanent employees and workers is being maintained by respective external agencies.

- Participation/Inclusion/Representation of women**

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	12	3	25
Key Management Personnel	5	0	0

- Turnover rate for permanent employees and workers**

Particulars	Turnover rate in current FY (2022-23)				Turnover rate in previous FY (2021-22)				Turnover rate in the year prior to the previous FY (2020-21)			
	Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
Permanent Employees	10.04%	14.33%	0.00%	<b>10.28%</b>	7.92%	10.36%	0.00%	<b>8.05%</b>	5.76%	5.79%	0.00%	<b>5.76%</b>
Permanent Workers	0.00%	0.00%	0.00%	<b>0.00%</b>	0.00%	0.00%	0.00%	<b>0.00%</b>	0.00%	0.00%	0.00%	<b>0.00%</b>

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	JSW Steel (Netherlands) B.V.	Subsidiary	100.00	No
2.	Periama Holdings LLC	Subsidiary	100.00	No
3.	JSW Steel (USA) Inc.	Subsidiary	90.00	No
4.	Caretta Minerals, LLC	Subsidiary	100.00	No
5.	Planck Holdings, LLC	Subsidiary	100.00	No
6.	Purest Energy, LLC	Subsidiary	100.00	No
7.	Meadow Creek Minerals, LLC	Subsidiary	100.00	No
8.	Hutchinson Minerals, LLC	Subsidiary	100.00	No
9.	Lower Hutchinson Minerals, LLC	Subsidiary	100.00	No
10.	JSW Panama Holding Corporation	Subsidiary	100.00	No
11.	Inversiones Eurosh Limitada	Subsidiary	100.00	No
12.	JSW Steel (UK) Limited	Subsidiary	100.00	No
13.	JSW Natural Resources Limited	Subsidiary	100.00	No
14.	JSW Mozambique Limitada	Subsidiary	100.00	No
15.	JSW ADMS Caravo Lda	Subsidiary	100.00	No
16.	JSW Steel Global Trade Pte Limited	Subsidiary	100.00	No
17.	Nippon Singapore (Pte) Limited	Subsidiary	100.00	No
18.	Aceros Junction Holdings, Inc	Subsidiary	100.00	No
19.	JSW Steel USA Ohio, Inc	Subsidiary	100.00	No
20.	JSW Steel Italy S.R.L	Subsidiary	100.00	No
21.	JSW Steel Italy Piombino S.p.A.	Subsidiary	100.00	No
22.	Piombino Logistics S.p.A.- A JSW Enterprise	Subsidiary	100.00	No
23.	GSI Lucchini S.p.A	Subsidiary	100.00	No
24.	JSW Steel Coated Products Limited	Subsidiary	100.00	Yes
25.	Amba River Coke Limited	Subsidiary	100.00	Yes
26.	JSW Vijayanagar Metallics Limited	Subsidiary	100.00	Yes
27.	Vardhman Industries Limited	Subsidiary	100.00	No
28.	JSW Jharkhand Steel Limited	Subsidiary	100.00	No
29.	JSW Bengal Steel Limited	Subsidiary	98.76	No
30.	JSW Natural Resources India Limited	Subsidiary	98.76	No
31.	JSW Energy (Bengal) Limited	Subsidiary	98.76	No
32.	JSW Natural Resource Bengal Limited	Subsidiary	98.76	No
33.	Peddar Realty Private Limited	Subsidiary	100.00	No
34.	Chandranitya Developers Private Limited	Subsidiary	100.00	No
35.	JSW Realty & Infrastructure Private Limited	Subsidiary	0.00	No
36.	JSW Vallabh Tin Plate Private Limited	Subsidiary	100.00	No
37.	JSW Industrial Gases Private Limited	Subsidiary	100.00	Yes
38.	JSW Utkal Steel Limited	Subsidiary	100.00	No
39.	Piombino Steel Limited	Subsidiary	83.28	No
40.	Bhushan Power and Steel Limited	Subsidiary	83.28	Yes
41.	Neotrex Steel Private Limited	Subsidiary	80.00	No
42.	JSW Retail and Distribution Limited	Subsidiary	100.00	No
43.	Vijayanager Mineral Private Limited	Joint Venture	40.00	No
44.	JSW Severfield Structures Limited	Joint Venture	50.00	No
45.	JSW Structural Metal Decking Limited	Joint Venture	33.33	No
46.	Rohne Coal Company Private Limited	Joint Venture	49.00	No
47.	Gourangdih Coal Limited	Joint Venture	50.00	No
48.	JSW MI Steel Service Centre Private Limited	Joint Venture	50.00	No
49.	JSW MI Chennai Steel Service Centre Private Limited	Joint Venture	50.00	No
50.	Creixent Special Steels Limited	Joint Venture	48.00	No
51.	JSW Ispat Special Steel Limited	Joint Venture	23.10	Yes
52.	JSW One Platforms Limited	Joint Venture	69.01	No
53.	JSW One Distrubutions Limited	Joint Venture	69.01	No
54.	NSL Green Steel Recycling Limited	Joint Venture	50.00	No
55.	Ayena Innovation Private Limited	Joint Venture	31.00	No
56.	JSW Renewable (Vijayanagar) Limited	Associates	26.00	No

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

(ii) Turnover (in ₹) – ₹ 1,30,039 crores

(iii) Net worth (in ₹) – ₹ 58,031 crores

## 23. 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)	(If Yes, then provide web-link for grievance redress policy)	FY 2022-23 (Current Financial Year)		FY 2021-22 (Previous Financial Year)		Remarks	
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Number of complaints filed during the year	Number of complaints pending resolution at close of the year		
Communities	Yes		Nil	Nil	NA	Nil	Nil	NA
Investors (other than shareholders)	Yes		Nil	Nil	NA	Nil	Nil	NA
Shareholders	Yes	<a href="https://www.jsw.in/sites/default/files/assets/industry/Sustainability/21.%20Grievance_Redressal_Mechanism.pdf">https://www.jsw.in/sites/default/files/assets/industry/Sustainability/21.%20Grievance_Redressal_Mechanism.pdf</a>	699	Nil	NA	663	Nil	NA
Employees and workers	Yes	<a href="https://www.jsw.in/sites/default/files/assets/industry/Sustainability/21.%20Grievance_Redressal_Mechanism.pdf">https://www.jsw.in/sites/default/files/assets/industry/Sustainability/21.%20Grievance_Redressal_Mechanism.pdf</a>	Nil	Nil	NA	379	30	Balance pending were under the resolution process
Customers	Yes		Nil	Nil	NA	Nil	Nil	NA
Value Chain Partners	Yes		Nil	Nil	NA	Nil	Nil	NA
Other (please specify)	Yes		Nil	Nil	NA	Nil	Nil	NA

## 24. 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 emission	R	A key parameter for measurement of our environmental performance. Our systems must be in place to maintain our emissions under statutory limits.	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.	Negative Implication
2.	Biodiversity	R	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 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 organisation.	Negative Implication
3.	Business ethics	O	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.	Not Applicable	Positive Implication

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)
4.	Climate change	R	Steel is hard to abate sector in the world, influencing steelmakers to pursue decarbonisation actively. With India's intended nationally determined contributions (INDCs), 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.	Negative Implication
5.	Corporate governance, transparency and disclosures	O	We believe that good governance provides strategic direction, evaluates overall performance & ensures the long-term interest of the stakeholders are being served.	Not Applicable	Positive Implication
6.	Cultural Heritage	O	Across the world, tangible and intangible forms of cultural heritage are under attack from various threats, including urban development, mineral and resource extraction, climate change, tourism, wars and natural disasters. It should be our aim to do what we can to help protect and enhance the unique cultural heritage of India, seeking to strengthen protection and improve recognition, understanding and promotion.	Not Applicable	Positive Implication
7.	Economic performance	O	Foresight in properly identifying and addressing the key demand dynamics in domestic and export markets aids in meeting operational guidance.	Not Applicable	Positive Implication
8.	Employee health, safety and well being	R	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.	Negative Implication
9.	Energy	R	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 Implication

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)
10.	Human rights	R	We are cognisant 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 SA8000 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 our operations to understand the human rights issues present and take appropriate actions accordingly.	Negative Implication
11.	Local Considerations & Indigenous People	R	In the steelmaking industry, there is potential for the generation of noise, odours, smoke, fumes, dust etc., that can disturb the local communities in and around the plant premises. Lands of indigenous people have historically been routinely appropriated, sold, leased or simply plundered and polluted by governments and private companies. Indigenous People have been forced to leave their traditional lands, and this has resulted in marginalisation, poverty and disease; and, in some instances, the extinction of a people and the loss of their unique identities, customs and traditions.	We maintain an identification prevention-feedback-monitoring strategy to tackle these stakeholder-critical issues. CSR projects are planned in order to improve the livelihood of communities. We aim to gain a full and detailed understanding of where and how our current operations have interacted with communities, both now and in the past and for that, we undertake an assessment at our sites to identify any historical or current instances where our activities directly or indirectly impact upon communities.	Negative Implication
12.	Resources	R	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 Implication
13.	Social Sustainability	O	We believe that community well-being is the outcome of collaborative developmental models that are replicable, scalable and sustainable.	Not Applicable	Positive Implication
14.	Supply chain sustainability	R	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 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 Implication
15.	Sustainable Mining	R	Mining is a natural capital-intensive activity that poses significant environmental risks if not managed scientifically. Various aspects, such as tailings, energy and water consumption, biodiversity and structural stability, are some of the aspects that are considered critical in mining operations.	We adhere to the regulations as prescribed by the Government of India, along with our mine closure plans.	Negative Implication







**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	%age 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	29	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. In addition to these workshops were conducted for ISPs and Operations. Under the ongoing decarbonisation initiative at one of our plants, we have conducted monthly training sessions for educating our site team regarding climate change. Also, awareness session regarding grievance imparted.	100.00
Workers	25	Topics covering safety management human rights, 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 agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fines					
Settlement					
Compounding fee			Nil		
Non-Monetary					
Imprisonment					
Punishment					

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

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

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

Yes.

<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 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Directors		
KMPs	Nil	Nil
Employees		
Workers		

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

	FY 2022-23 (Current Financial Year)		FY 2021-22 (Previous Financial Year)	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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

Not Applicable

**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	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	We have initiated supplier assessments on different Environment, Social & Governance topics to help assess their ESG performance which includes raw material and tier 1 suppliers	1%

**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.

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

The Company undertakes assessment at sites in order to identify any and all potential areas for conflict of interest. It engages with internal and external stakeholders to ensure the comprehensiveness of this assessment process. Based on the outcomes of this assessment process, the Company:

- ▶ Enhances its business practices to eliminate any perceived threat of a conflict of interest occurring;
- ▶ Reviews and re-confirms the effectiveness of both its external grievance system and associated internal systems through which any potential and actual conflicts of interest can be highlighted, investigated and addressed;
- ▶ Provides appropriate training with regard to how to recognise and avoid conflicts of interest.

**PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe****Essential Indicators**

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

Sr. No.	Indicators	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)	Details of improvements in environmental and social impacts
1	R&D	100%	100%	<ul style="list-style-type: none"> <li>▶ Optimisation of resource utilisation.</li> <li>▶ Quality, productivity and cost optimisation through process efficiency improvements.</li> <li>▶ Product development, customisation and new applications.</li> <li>▶ Recycling and reuse of process waste and conservation of natural resources.</li> <li>▶ New application developments and promotion of slag usage in the country.</li> <li>▶ New process technology development for process intensification and productivity.</li> </ul>
2	Capex	3.13%	5.54%	Implementation of environment sustainability interventions

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%

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	Not Applicable
(c) Hazardous waste	
(d) other waste.	

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/ No).**

Yes

If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes

**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 the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
24105	Hot Rolled Coils, VJNR		Cradle to Gate	Yes	
24105	Cold Rolled Closed Annealed Coils, VJNR		Cradle to Gate	Yes	
24105	Cold Rolled Coated GI and GL Products, VJNR		Cradle to Gate	Yes	
24109	Non-Oriented Electrical Steel, VJNR	100	Cradle to Gate	Yes	<a href="https://www.jsw.in/sustainability/transparency-customers">https://www.jsw.in/sustainability/transparency-customers</a>
24105	Hot Rolled Coils, Dolvi		Cradle to Gate	Yes	
24105	Hot Rolled Flat, Salem		Cradle to Gate	Yes	
24105	TMT Rebars, VJNR		Cradle to Gate	Yes	

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
24105	Wire Rods, VJNR		Cradle to Gate	Yes	
24109	TMT Rebars, Dolvi		Cradle to Gate	Yes	
24105	Hot Rolled Wire Rod Coil, Salem		Cradle to Gate	Yes	
24108	Heat Treated Wire Rod Coil, Salem		Cradle to Gate	Yes	
24105	Hot Rolled Hexagon Wire Rod Coil, Salem	100	Cradle to Gate	Yes	<a href="https://www.jsw.in/sustainability/transparency-customers">https://www.jsw.in/sustainability/transparency-customers</a>
24105	Hot Rolled Round Cornered Square, Salem		Cradle to Gate	Yes	
24105	Heat Treated Bar, Salem		Cradle to Gate	Yes	
24105	Hot Rolled Bar, Salem		Cradle to Gate	Yes	
24105	Hot Rolled Hexagon Bar, Salem		Cradle to Gate	Yes	

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
No, there are no significant social or environmental concerns and/or risks arising from production or disposal of our products / services, as identified in the Life Cycle Perspective / Assessments (LCA)		

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	Recycled or re-used input material to total material	
	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Recycled input materials	11.94%	7.09%

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

	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)						
E-waste						
Hazardous waste						Not Applicable
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
	Not Applicable



**PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains****Essential Indicators****1. 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	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent employees											
Male	12113	12113	100%	12113	100%	0	0%	12113	100%	12113	100%
Female	743	743	100%	743	100%	743	100%	0	0%	743	100%
Other	0	0	0%	0	0%	0	0%	0	0%	0	0%
<b>Total</b>	<b>12856</b>	<b>12856</b>	<b>100%</b>	<b>12856</b>	<b>100%</b>	<b>743</b>	<b>5.78%</b>	<b>12113</b>	<b>94.22%</b>	<b>12856</b>	<b>100%</b>

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

Benefits	FY 2022-23 (Current Financial Year)			FY 2021-22 (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	0	Y	100	0	Y
Gratuity	100	0	Y	100	0	Y
ESI	100	0	Y	100	0	Y

The employees and workers as eligible and applicable are covered as per the applicable regulatory requirements.

**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,

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

<https://www.jsw.in/sites/default/files/assets/industry/Sustainability/POL11-JSW-Policy-on-Protecting-Human-Rights.pdf>

[https://www.jsw.in/sites/default/files/assets/industry/Sustainability/21.%20Grievance\\_Redressal\\_Mechanism.pdf](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%	100%	0%	0%
Female	100%	100%	0%	0%
Other	0%	0%	0%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>

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

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	
Other than Permanent Worker	As per Policy <a href="https://www.jsw.in/sites/default/files/assets/industry/Sustainability/21.%20Grievance_Redressal_Mechanism.pdf">https://www.jsw.in/sites/default/files/assets/industry/Sustainability/21.%20Grievance_Redressal_Mechanism.pdf</a>
Permanent Employees	<a href="https://www.jsw.in/sites/default/files/assets/industry/Sustainability/21.%20Grievance_Redressal_Mechanism.pdf">https://www.jsw.in/sites/default/files/assets/industry/Sustainability/21.%20Grievance_Redressal_Mechanism.pdf</a>
Other than Permanent Employees	

We have SAMOOH & SAMPARK communication forum in place, the program 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 MOM 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.

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

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total employees / workers in respective category	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
<b>Total Permanent Employees</b>	<b>12856</b>	<b>1584</b>	<b>12.32%</b>	<b>12398</b>	<b>1370</b>	<b>11.05%</b>
Male	12113	1495	12.34%	11732	1370	11.68%
Female	743	89	11.98%	666	0	0.00%
Other	0	0	0.00%	0	0	0.00%

**8. Details of training given to employees and workers:**

Category	FY 2022-23 (Current Financial Year)				FY 2021-22 (Previous Financial Year)					
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Male	12113	12113	100.00%	12113	100.00%	11732	11732	100.00%	11732	100.00%
Female	743	743	100.00%	743	100.00%	666	666	100.00%	666	100.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
<b>Total</b>	<b>12856</b>	<b>12856</b>	<b>100.00%</b>	<b>12856</b>	<b>100.00%</b>	<b>12398</b>	<b>12398</b>	<b>100.00%</b>	<b>12398</b>	<b>100.00%</b>
<b>Workers</b>										
Male	17798	17798	100.00%	17798	100.00%	29756	29756	100.00%	29756	100.00%
Female	183	183	100.00%	183	100.00%	471	471	100.00%	471	100.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
<b>Total</b>	<b>17981</b>	<b>17981</b>	<b>100.00%</b>	<b>17981</b>	<b>100.00%</b>	<b>30227</b>	<b>30227</b>	<b>100.00%</b>	<b>30227</b>	<b>100.00%</b>

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

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (D)	No. (E)	% (E/D)
<b>Employees</b>						
Male	12113	12113	100.00%	11732	11732	100.00%
Female	743	743	100.00%	666	666	100.00%
Other	0	0	0.00%	0	0	0.00%
<b>Total</b>	<b>12856</b>	<b>12856</b>	<b>100.00%</b>	<b>12398</b>	<b>12398</b>	<b>100.00%</b>

**10. Health and safety management system****a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No).**

If yes, the coverage of such 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. Hazardous Identification and Risk Assessment (HIRA)
2. Job Safety Analysis
3. Hazop Study
4. Quantitative Risk Assessment
5. MAC tool using RAPP assessment
6. Hazardous Area Classification study
7. Pre-Startup Safety Review (PSSR)
8. Management of Change (MOC)

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

Yes

**d. Do the employees/ worker 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 2022-23 (Current Financial Year)		FY 2021-22 (Previous Financial Year)	
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.33	0.36		
	Workers	0.19	0.31		
Total recordable work-related injuries	Employees	25	23		
	Workers	104	142		
No. of fatalities	Employees	0	1		
	Workers	6	7		
High consequence work related injury or ill-health (excluding fatalities)	Employees	0	9		
	Workers	44	46		

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

- ▶ 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.,
- ▶ Technology interventions in Hazard Identification is being promoted extensively through use of smart cameras, Geo fencing, Sensors in Men-Machine interface etc.,
- ▶ Safety Hero Program was launched to recognise safety conscious persons amongst shop floor workmen and employees.
- ▶ JSW Critical Safety Rules was developed based on the criticality and past history of accidents. This was cascaded through development of a 3 D animated video.
- ▶ 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.
- ▶ Process Safety Management was strengthened with engagement of Dupont Sustainable solutions for development of Centre of Excellence in the process
- ▶ JSW has developed a robust online safety training module which familiarise the employees with H&S requirements. 54 e-learning modules were added
- ▶ AR/VR tools have been successfully tested and are being used at our Vijayanagar plant for emergency response training to our employees.
- ▶ 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.

- ▶ 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.

- ▶ Safety Champion's Program 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 program 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 program.

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

	FY 2022-23 (Current Financial Year)			FY 2021-22 (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	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	

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 a constructive feedback.

**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
Working Conditions	100

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

- 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) Motorised two wheeler use have been restricted inside the plants
- 6) Lifting competency training organised 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 are 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 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Employees	0	1	0	0
Workers	6	7	0	0

All the employees and workers who suffer from work related injuries are being rehabilitated. Those who suffer fatality are suitably compensated following applicable regulation and company policy.

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 partners:

Although informal and formal awareness programs are being conducted for the value chain partner, we are in the process collecting the data and information as per the required format.

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 standardise contractors safety requirements including hygiene and wellbeing of their workforce.
- 4) 3<sup>rd</sup> 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, 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 & Marginalised 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
Customers	No	<b>Customer</b> – Customers meets, official communication channels: Advertisements, publications, website and social media, Conferences events, Phone calls, emails and meetings.	Customers: Frequent and as and when required	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
Employees		<b>Employees</b> – JSW World Intranet portal, Newsletters, Employee satisfaction surveys – JSW Voice Pulse Survey, Emails and meetings, Training programs like Springboard, Employee engagement initiatives like WeCare and Samvedna, Performance appraisal, Grievance redressal mechanisms, Notice boards	Employees: Intranet/ Daily/ Newsletter - Quarterly/ Emails – when required	
Community and civil society/NGOs		<b>Community</b> – Need 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		
Government and regulatory bodies		<b>Government</b> – Advertisements, publications, website and social media, Phone calls, emails and meetings, Regulatory audits/ inspections.		
Institutions				
Investors				
Suppliers				

Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
		<b>Institutions</b> – Networking through meetings, brainstorming sessions, discussions, etc. <b>Investors</b> – Analyst meets and conference calls, Annual General Meeting, Official communication channels: Advertisements, publications, website and social media, Investor meetings and roadshows <b>Investors</b> - 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 bo <b>Suppliers</b> – Vendor assessment and review, Training workshops and seminars, Supplier audits, Official communication channels: Advertisements, publications, website and social media		

**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 NG RBC from our investors and lenders till 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 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 FY23, we have initialised double materiality assessment.

3. Provide details of instances of engagement with, and actions 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:**

Majority of our employees are provided with human rights training. There is a policy on Human Rights of the Company available on intranet and website of the Company. For all new employees who are on boarded, Human Rights awareness is part of the induction session. For worker category, face to face/classroom session on the code of conduct is done which includes aspects of Human Rights. In FY23 we have completed HRDD for one of our major operations.

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	12856	12856	100.00%	12398	12398	100.00%
Other than permanent	0	0	0.00%	0	0	0.00%
<b>Total Employees</b>	<b>12856</b>	<b>12856</b>	<b>100.00%</b>	<b>12398</b>	<b>12398</b>	<b>100.00%</b>
<b>Workers</b>						
Permanent	0	0	0.00%	0	0	0.00%
Other than permanent	17981	17981	100.00%	30227	30227	100.00%
<b>Total Workers</b>	<b>17981</b>	<b>17981</b>	<b>100.00%</b>	<b>30227</b>	<b>30227</b>	<b>100.00%</b>

**2. Details of minimum wages paid to employees and workers, in the following format**

As both Central and State Government have authorisation over fixing the wages, the State Governments fix their own scheduled employments and further release the rates of Minimum Wage along with the VDA (Variable Dearness Allowance). Wage boards are set up to review and fix minimum wages at specified intervals. The wage rates in scheduled employments differ across states, sectors, skills, regions and occupations owing to a lot of differentiating factors. Hence, there is no single uniform minimum wage rate across the country and the revision cycle differs for each state. However Minimum wages are paid and adhered to by the Company as per the applicable regulation.

Category	FY 2022-23 (Current Financial Year)					FY 2021-22 (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)
<b>Employees</b>										
<b>Permanent</b>	<b>12856</b>	<b>0</b>	<b>0.00%</b>	<b>12856</b>	<b>100.00%</b>	<b>12398</b>	<b>0</b>	<b>0.00%</b>	<b>12398</b>	<b>100.00%</b>
Male	12113	0	0.00%	12113	100.00%	11732	0	0.00%	11732	100.00%
Female	743	0	0.00%	743	100.00%	666	0	0.00%	666	100.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
<b>Workers</b>										
<b>Other than Permanent</b>	<b>17981</b>	<b>0</b>	<b>0.00%</b>	<b>17981</b>	<b>100.00%</b>	<b>30227</b>	<b>0</b>	<b>0.00%</b>	<b>30227</b>	<b>100.00%</b>
Male	17798	0	0.00%	17798	100.00%	29756	0	0.00%	29756	100.00%
Female	183	0	0.00%	183	100.00%	471	0	0.00%	471	100.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%

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

	Male		Female	
	Number	Median remuneration/salary/ wages of respective category	Number	Median remuneration/salary/ wages of respective category
Board of Directors (BoD)	3	120100956	0	0
Key Managerial Personnel	5	107394953	0	0
Employees other than BoD and KMP	13092	825147	783	727248
Workers	0	0	0	0

**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. 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 are cognisant of the fact that every individual brings a different and unique set of perspectives and capabilities to our team and, as such, JSW is 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 believe that every human being has the right to equality and non-discrimination. We respect human rights and are committed to ensuring that they are protected, guided by our human rights policy. Our human rights policy articulates our stand on human rights, including non-discrimination, prohibition of child and forced labour, freedom of association and the right to engage in collective bargaining (further details can be found in our Business Responsibility Report published on our corporate website). We contribute to the fulfilment of human rights by complying with all national and local legislations, and international norms as applicable. This is enabled by our well-articulated policies, effective programmes and supporting grievance redressal mechanisms. No complaints related to child labour, forced labour, involuntary labour or discriminatory employment were received during the reporting year. We have formulated a policy to demonstrate our commitment to protecting and enhancing the human rights of individuals and promoting inclusivity, diversity and equality.

Stakeholder grievance mechanism: JSW Steel is committed to promoting responsible behaviour and value for social and environmental well-being. We have a policy on business conduct that is applicable to all our employees and value chain partners. We also have a structured stakeholder grievance redressal mechanism through which stakeholders freely share their concerns and grievances with the Company.

Whistleblower policy: We formulated the whistleblower policy / vigil mechanism in order to provide a mechanism for Directors and employees of JSW Steel to approach the Ethics Counsellor/Chairman of the Audit Committee of the Board to report genuine concerns about unethical behaviour, actual or suspected fraud or violation of the Code of Conduct or Ethics Policy, or any other unethical or improper activity.

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

	FY 2022-23 (Current Financial Year)			FY 2021-22 (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						
Discrimination at workplace						
Child Labour						
Forced Labour/Involuntary Labour	NIL	NIL	NA	NIL	NIL	NA
Wages						
Other human rights related issues						

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

The Company believes in promoting diversity & inclusion as a culture which allows all employees to bring their authentic selves to work and contribute wholly with their skills, experience and perspective for creating unmatched value for all stakeholders. It provides a rules-based policy framework that is non-discriminatory and provides equal opportunity for all individuals irrespective of their gender, religion, caste, race, age, community, physical ability or gender orientation. JSW endeavors to ensure a safe, secure and congenial work environment, so that employees can deliver their best without inhibition. The Company has put in place a robust Grievance Redressal process for investigation of employee concerns and has instituted a Code of Conduct & Employee Service Rules that clearly delineates employee responsibilities and acceptable employee conduct. Together, these constitute the foundation for promoting a diverse and inclusive culture at the workplace.

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

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 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%20Governance/Code%20of%20Conduct/SUPPLIER%20CODE%20OF%20CONDUCT%2019%20Feb%202021.pdf>

#### 9. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100% of all our plants and offices are assessed internally for any issues related to the parameters.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	

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

No 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 behavior 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 complaints in the FY23, 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 one of our major operations in FY23

##### 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
Child labour	100
Forced/involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100

#### 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, in the following format:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total electricity consumption (A)	12650641 GJ	11703082 GJ
Total fuel consumption (B)	481733789 GJ	435079392 GJ
Energy consumption through other sources (C)	0	0
Total energy consumption (A+B+C)	494384430 GJ	446782474 GJ
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.00038 GJ/₹	0.00038 GJ/₹
Energy intensity (optional) – the relevant metric may be selected by the entity	23.69 GJ/tcs	25.30 GJ/tcs
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. Bureau Veritas India Pvt Ltd	Yes. KPMG Assurance and Consulting Services LLP

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

JSW Steel Vijayanagar- PAT Cycle-II- FY19- Target Achieved

JSW Steel Salem- PAT Cycle-III- FY20- Target Achieved as per the 3<sup>rd</sup> party verification. Results awaited from BEE

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

1. Installation of various WHRS in Iron & Steel making processes.
2. Improvement in raw material quality.
3. Installation of BATs such as TRT in blast furnace, CDQ in coke oven.
4. Replacement of partial RLNG consumption with process off gases.

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
(i) Surface water	86252705 kL	82123309 kL
(ii) Groundwater	15142 kL	15324 kL
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	86267847 kL	82138633 kL
Total volume of water consumption (in kilolitres)	51054289 kL	43232079 kL
Water intensity per rupee of turnover (Water consumed / turnover)	0.039 L/₹	0.037 L/₹
Water intensity (optional) – the relevant metric may be selected by the entity	2.45 kL/tcs	2.45 kL/tcs
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. Bureau Veritas India Pvt Ltd	Yes. KPMG Assurance and Consulting Services LLP



4. **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 the 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 (ZLD) from the plants and also rainwater harvesting, integrated watershed management projects beyond the fence.

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

Parameter	Please specify unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
NOx	Kg/tcs	1.19	1.26
SOx	Kg/tcs	1.69	1.895
Particulate matter (PM)	Kg/tcs	0.42	0.488
Persistent organic pollutants (POP)		NA	NA
Volatile organic compounds (VOC)		NA	NA
Hazardous air pollutants (HAP)		NA	NA
Others - please specify		NA	NA
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. Bureau Veritas India Pvt Ltd	Yes. KPMG Assurance and Consulting Services LLP

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

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF6, NF3, if available)	Metric Tonnes	49359385	44211310
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF6, NF3, if available)	Metric Tonnes		
Total Scope 1 and Scope 2 emissions per rupee of turnover	kgCO <sub>2</sub> /₹ turnover	0.0378	0.038
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity	tCO <sub>2</sub> /tcs	2.36	2.50
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. Bureau Veritas India Pvt Ltd	Yes. KPMG Assurance and Consulting Services LLP

7. **Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details**

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<sub>2</sub> emission reduction target of 42% reduction over a base year of 2005 till 2030. This will bring down the CO<sub>2</sub> levels below 1.95 tCO<sub>2</sub>/tcs. This target is aligned with the global sustainable development scenario (SDS) pathway.

- We have adopted the Best Available Technologies (BAT) to improve the of our operations on climate.
- Our roadmap to 2030 includes -
  - Focus on Energy and Process Efficiency
  - Energy Transition for De-carbonisation
  - Improving the raw material quality
  - Material circularity through increase usage of scrap
  - Alternative fuel sources
- We are operating a CCU of 100TPD capacity where CO<sub>2</sub> 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.
- We are also operating an EAF wherein waste plastic is injected. This has helped reduce GHG and also plastic menace.
- We are also collaborating with various technology and engineering companies to explore and evaluate various Carbon Capture Utilisation and Storage (CCUS) options and their applications.

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	25.75	29.32
E-waste (B)	46.04	5.31
Bio-medical waste (C)	0.030	0.032
Construction and demolition waste (D)	0	0
Battery waste (E)	133.36	11.32
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	5879.71	122862.84
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	14278013.50	13157153.40
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>14414261.49</b>	<b>13280062.22</b>
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	14381620.60	13779746.00
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
<b>Total</b>	<b>14381620.60</b>	<b>13779746.00</b>
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	2916.00	494.29
(ii) Landfilling	183872.00	164738.73
(iii) Other disposal operations	0	0
<b>Total</b>	<b>186788.00</b>	<b>165233.02</b>
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. KPMG Assurance and Consulting Services LLP

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

Circular economy is at the core of JSW Group. At JSW Steel, we follow a 'Zero Waste to Landfill' model to manage our waste. We achieve this with consistent monitoring and optimisation of resource usage, and finding alternative utilities for the waste material we generate. The utilisation of blast furnace slag in JSW Cement operations is a classic example of material circularity which not only reduces the virgin material consumption but also helps in decarbonising another hard to abate sector.

JSW Steel is always at the fore-front of innovation. Slag produced during steel-manufacturing in particular, have historically presented great challenges for the steel industry. As a solution to this, JSW Steel is utilising this slag to manufacture paver blocks which negates need for the extraction of natural sand from river beds. In addition to this, the slag sand project to utilise the granulated blast furnace slag as an alternative to river sand also has wider applications from plain concrete to reinforced concrete and can be used in roads, highways, paver blocks, bricks, plastering and buildings. JSW steel has become the first steel plant in the country to market and sell processed granulated slag or Slag Sand as replacement of river sand. Very recently, JSW Steel has started utilising the plastic waste through injection in Electric Arc Furnace which has led to the replacement of coke fines in the EAF. Thus, time and again, JSW Steel has been innovating to reduce waste generation as well as to increase the waste utilisation.

10. **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**

All our integrated steel plant facilities are compliant with the environmental regulations.

11. 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.	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
No environmental impact assessments for operations were done in FY23				

12. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the noncompliance	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. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>From renewable sources</b>		
Total electricity consumption (A)	1427160 GJ	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumption (A+B+C)	1427160 GJ	0
<b>From Non renewable sources</b>		
Total electricity consumption (D)	11223481 GJ	11703082 GJ
Total fuel consumption (E)	481733789 GJ	435079392 GJ
Energy consumption through other sources (F)	0	0
Total energy consumption (D+E+F)	492957270 GJ	446782474 GJ
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. Bureau Veritas India Pvt Ltd	Yes. KPMG Assurance and Consulting Services LLP

2. Provide the following details related to water discharged:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment		
With treatment – please specify level of treatment		
(ii) To Groundwater		
No treatment	All the plants of JSW Steel ie. Vijayanagar, Dolvi and Salem are Zero Discharge Plants.	
With treatment – please specify level of treatment		
(iii) To Seawater		
No treatment		
With treatment – please specify level of treatment		
(iv) Sent to third-parties		
No treatment		
With treatment – please specify level of treatment		
(v) Others		
No treatment		
With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		
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		

3. 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 (ii) Nature of operations (iii) Water withdrawal, consumption and discharge in the following format

1. Name of the area	Vijayanagar
2. Nature of operations	Iron and Steelmaking

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
(i) Surface water	47691075	49885850
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	47691075	49885850
Total volume of water consumption (in kilolitres)	27476760	28369250
Water intensity per rupee of turnover (Water consumed / turnover)	0.0396 L/₹	0.0394 L/₹
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		
With treatment – please specify level of treatment		
(ii) Into Groundwater		
No treatment		
With treatment – please specify level of treatment		
(iii) Into Seawater		
No treatment		
With treatment – please specify level of treatment		
(iv) Sent to third-parties		
No treatment		
With treatment – please specify level of treatment		
(v) Others		
No treatment		
With treatment – please specify level of treatment		
<b>Total water discharged (in kilolitres)</b>		

All the plants of JSW Steel ie. Vijayanagar, Dolvi and Salem are Zero Discharge Plants.

1. Name of the area	Salem
2. Nature of operations	Iron and Steelmaking

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
(i) Surface water	4795173	5033173
(ii) Groundwater	15142	15324
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	4810315	5048497
Total volume of water consumption (in kilolitres)	2309469	2339980
Water intensity per rupee of turnover (Water consumed / turnover)	0.0309 L/₹	0.0347 L/₹
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
(i) Into Surface water		
No treatment		
With treatment – please specify level of treatment		
(ii) Into Groundwater		
No treatment		
With treatment – please specify level of treatment		
(iii) Into Seawater		
No treatment		
With treatment – please specify level of treatment		
(iv) Sent to third-parties		
No treatment		
With treatment – please specify level of treatment		
(v) Others		
No treatment		
With treatment – please specify level of treatment		
<b>Total water discharged (in kilolitres)</b>		

All the plants of JSW Steel ie. Vijayanagar, Dolvi and Salem are Zero Discharge Plants.

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

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Tonnes of CO <sub>2</sub>	1280553	716491
Total Scope 3 emissions per rupee of turnover	kgCO <sub>2</sub> /₹ turnover	0.00098 kgCO <sub>2</sub> /₹	0.00061 kgCO <sub>2</sub> /₹
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	tCO <sub>2</sub> /tcs	-	-
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. Bureau Veritas India Pvt Ltd	Yes. KPMG Assurance and Consulting Services LLP

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

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.

JSW have taken up a Mangrove restoration project at Dolvi and planted more than a million saplings in the span of 4 years thereby bringing 340 hectares of land under forest cover which is estimated to have carbon capture, over a 25-year period, of approximately 185,000 tonnes. At JSW, it is our goal to achieve 'No net loss' of biodiversity at all our operating sites by 2030.

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

S. No.	Initiative undertaken	Details of the initiative (Web- link, if any, may be provided along-with summary)	Outcome of the initiative
1.	CCU at Salav	Page no. 41 <a href="https://www.jsw.in/sites/default/files/assets/industry/steel/IR/Financial%20Performance/Annual%20Reports%20-%20STEEL/JSW%20Steel%20Integrated%20Report%202021-22.pdf">https://www.jsw.in/sites/default/files/assets/industry/steel/IR/Financial%20Performance/Annual%20Reports%20-%20STEEL/JSW%20Steel%20Integrated%20Report%202021-22.pdf</a>	
2.	Plastic Injection in Electric Arc Furnace	Page no. 157 <a href="https://www.jsw.in/sites/default/files/assets/industry/steel/IR/Financial%20Performance/Annual%20Reports%20-%20STEEL/JSW%20Steel%20Integrated%20Report%202021-22.pdf">https://www.jsw.in/sites/default/files/assets/industry/steel/IR/Financial%20Performance/Annual%20Reports%20-%20STEEL/JSW%20Steel%20Integrated%20Report%202021-22.pdf</a> <a href="https://www.jsw.in/groups/sustainability-framework-measuring-success-climate-change">https://www.jsw.in/groups/sustainability-framework-measuring-success-climate-change</a>	

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

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 -

- ▶ Human life and other living beings
- ▶ Environment and related eco systems
- ▶ Economic losses
- ▶ 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.

#### 8. 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.

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

Although informal and formal awareness programs are being conducted for the value chain partners, we are yet to collect and collate the data and information in the required format.

#### 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 body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	World Steel Association	International
2.	Confederation of Indian Industry (CII)	National
3.	Federation of Indian Chambers of Commerce & Industry (FICCI)	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 anticompetitive 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 anti-competitive conduct.	

#### Leadership Indicators

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

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 -

- ▶ Governance and administration
- ▶ Economic Reforms
- ▶ Sustainable business principles
- ▶ Energy, water and other natural resources
- ▶ Social and community development
- ▶ 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 project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

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 ₹)
Integrated Steel Plant (ISP) project, Paradip	Odisha	Jagatsinghpur	5000	93	62 Cr

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

Please refer to the Stakeholder Engagement section of our CSR Policy

[https://www.jsw.in/sites/default/files/assets/downloads/steel/IR/corporate\\_social\\_responsibility/Corporate%20social%20responsibility%20policy\\_150322.pdf](https://www.jsw.in/sites/default/files/assets/downloads/steel/IR/corporate_social_responsibility/Corporate%20social%20responsibility%20policy_150322.pdf)

(Pg.7 of 11) as already published on JSW website.

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

	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	5%	4%
Sourced directly from within the district and neighbouring districts	56% of 5%	55% of 4%

#### 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):

Not applicable, as there were no projects that require SIA as per applicable laws

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

S. No.	State	Aspirational District	Amount spent (in ₹)
1.	Jharkhand	Ranchi	55,00,000

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised /vulnerable groups? (Yes/No)

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.

(b) From which marginalised /vulnerable groups do you procure?

Not Applicable

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

Not Applicable

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

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

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

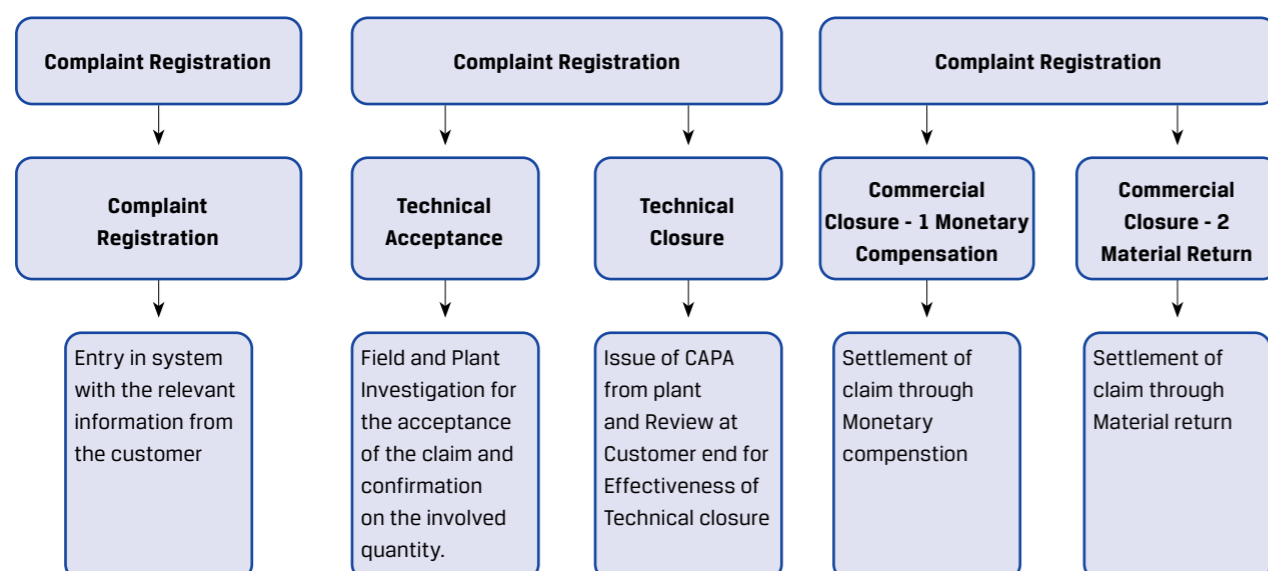
6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalised group
1.	Health & Nutrition: Focusing mother & child health and well-being of the community	303256	75.00
2.	Education and Learning: Improving standards & quality of delivery of education	102420	75.00
3.	Agri-initiatives: Aiming for sustainable prosperity of farming communities	10500	75.00
4.	Livelihood: Empowering women, fueling growth	25640	75.00
5.	Waste Management	114944	75.00
6.	Water conservation and augmentation: Conserving for better tomorrow	55175	75.00
7.	Margdarshak: Facilitating Social Entitlements	178944	75.00



**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/ services as a percentage of turnover from all products/service that carry information about:**

As a percentage to total turnover	
Environmental and social parameters relevant to the product	
Safe and responsible usage	100%
Recycling and/or safe disposal	

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

FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
941	0	NA	1088	0	NA

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

	Number	Reasons for recall
Voluntary recalls		
Forced recalls	NIL	NA

**5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.**

The Company has a formal policy on Information Security Management and a manual of all the relevant policies is available on the Company website.

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

Not Applicable

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

<https://www.jswsteel.in/investors/jsw-steel-declares-q4-fy2023-results>

<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.**

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

**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 these help 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)**

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 a 2-3 years which takes the customers' feedback on product related attributes. Customer Satisfaction Index for FY 2022-23 was 4.09.

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 GreenPro certification for the JSW Neosteel TMT bar, 14 categories of roofing sheets and automotive steel.

**5. Provide the following information relating to data breaches:**

▶ Number of instances of data breaches along-with impact - Nil

▶ Percentage of data breaches involving personally identifiable information of customer - Nil