



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A – GENERAL DISCLOSURES

I. Details

1. Corporate Identity Number (CIN) of the Listed Entity	L45200MH2006PLC161268
2. Name of the company	JSW Infrastructure Limited
3. Year of incorporation	2006
4. Registered office address	JSW Centre, Bandra Kurla Complex, Bandra East, Mumbai 400051
5. Corporate address	JSW Centre, Bandra Kurla Complex, Bandra East, Mumbai 400051
6. E-mail	ir.infra@jsw.in
7. Telephone	+91-2242861000
8. Website	www.jsw.in
9. Financial year for which reporting is being done	FY 2024-2025
10. Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited
11. Paid-up Capital	₹ 4,200,003,134
12. Name and contact details of the person who may be contacted in case of any queries on the BRSR Report	Jayanta Roy, Chief Sustainability Officer, JSW Infrastructure Limited, JSW Centre, Bandra Kurla Complex, Bandra (East), Mumbai – 400051, Maharashtra, India. D 22 4286 5006 Email: jayanta.roy@jsw.in Vishesh Pachnanda, Associate Vice President – Investor Relations, JSW Infrastructure Limited, JSW Centre, Bandra Kurla Complex, Bandra (East), Mumbai – 400051, Maharashtra, India D 22 4286 5099 Email: vishesh.pachnanda@jsw.in
13. Reporting boundary	Consolidated basis
14. Name of assurance provider	Bureau Veritas India Pvt. Ltd.
15. Type of assurance obtained	Reasonable Assurance

II. Products and Services

16. 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	Transport and Storage	Services incidental to land water and air transportation	100.00%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Cargo Handling incidental to water transport	501	100.00%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	10	13	23
International	1	3	4

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	5
International (No. of Countries)	1

b. What is the contribution of exports as a percentage of the total turnover of the entity?

Not applicable, as JSW Infrastructure Limited ("The Company") operates as a service provider focused on cargo handling and management, with no involvement in product manufacturing or related activities.

c. A brief on types of customers

The Company is a leading provider of efficient and comprehensive cargo handling solutions, managing a diverse range of cargo types, including dry bulk, break bulk, liquid bulk, gases, and containers. The Company's extensive cargo portfolio encompasses thermal coal, non-thermal coal, iron ore, sugar, urea, steel products, rock phosphate, molasses, gypsum, barites, laterites, edible oil, LNG, LPG, and containers. The Company serves as a critical logistics partner to major entities within the JSW Group, including JSW Steel Limited, JSW Energy Limited, and JSW Cement Limited. Additionally, we have established strong relationships with a broad spectrum of third-party clients across multiple industries, reinforcing its position as a trusted and preferred partner in the cargo handling sector.

IV. Employees
20. Details as at the end of Financial Year:
a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	884	843	95.36%	41	4.64%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	Total employees (D + E)	884	843	95.36	41	4.64%
WORKERS						
4.	Permanent (F)	0	0	0%	0	0%
5.	Other than Permanent (G)	5487	5420	98.78%	67	1.22%
6.	Total workers (F + G)	5487	5420	98.78%	67	1.22%

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	1	1	100%	0	0%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	Total differently abled employees (D + E)	1	1	100%	0	0%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0%	0	0%
5.	Other than permanent (G)	0	0	0%	0	0%
6.	Total differently abled workers (F + G)	0	0	0%	0	0%

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	2	20.00%
Key Management Personnel	3	1	33.33%

22. Turnover rate for permanent employees and workers (%)

	Financial Year 24- 25			Financial Year 23- 24			Financial Year 22- 23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	5.96%	17.14%	6.46%	6.12%	3.85%	6.03%	8.65%	14.29%	8.88%
Permanent Workers	0%	0%	0%	0%	0%	0%	0%	0%	0%



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

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

S.No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity participate in the Business Responsibility initiatives of the listed entity (Yes/No)
1	JSW Jaigarh Port Limited	Subsidiary	100.00%	Yes
2	JSW Dharamtar Port Private Limited	Subsidiary	100.00%	Yes
3	South West Port Limited	Subsidiary	90.00%	Yes
4	JSW Paradip Terminal Private Limited	Subsidiary	97.40%	Yes
5	Paradip East Quay Coal Terminal Private Limited	Subsidiary	97.40%	Yes
6	Southern Bulk Terminal Private Limited	Subsidiary	100.00%	No
7	Ennore Coal Terminal Private Limited	Subsidiary	100.00%	Yes
8	Ennore Bulk Terminal Private Limited	Subsidiary	100.00%	Yes
9	Mangalore Coal Terminal Private Limited	Subsidiary	100.00%	Yes
10	JSW Mangalore Container Terminal Private Limited	Subsidiary	100.00%	Yes
11	JSW Murbe Port Private Limited (earlier known as Nandgaon Port Private Limited)	Subsidiary	100.00%	No
12	JSW Tuticorin Multipurpose Terminal Private Limited (earlier known as JSW Shipyard Private Limited)	Subsidiary	100.00%	No
13	Jaigarh Digni Rail Limited	Subsidiary	100.00%	No
14	JSW Jatadhar Marine Services Private Limited (earlier known as JSW Salav Port Private Limited)	Subsidiary	100.00%	No
15	JSW Keni Port Private Limited (earlier known as Masad Infra Services Private Limited)	Subsidiary	100.00%	No
16	JSW JNPT Liquid Terminal Private Limited	Subsidiary	100.00%	No
17	PNP Maritime Services Private Limited	Subsidiary	50.00%*	Yes
18	JSW Port Logistics Private Limited	Subsidiary	100.00%	No
19	JSW Terminal (Middle East) FZE	Subsidiary	100.00%	No
20	JSW Middle East Liquid Terminal Corp.	Subsidiary	100.00%	Yes
21	JSW Overseas FZE	Subsidiary	100.00%	No
22	Navkar Corporation Limited	Subsidiary	70.37%	No

*50% + 1 share

VI. CSR

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

(ii) Turnover (in ₹) – 4,476.14 crore

(iii) Net worth (in ₹) – 9,329.20 crore

VII. Transparency and Disclosure Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	Current Financial Year			Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes https://www.jsw.in/sites/default/files/assets/downloads/infrastructure-Policies/JSWIL-GRIEVANCE-REDRESSAL-MECHANISM.pdf	0	0	-	0	0	
Investors (other than Shareholders)	Yes in/sites/default/files/assets/downloads/infrastructure-Policies/JSWIL-GRIEVANCE-REDRESSAL-MECHANISM.pdf	0	0	-	0	0	
Shareholders	Yes downloads/infrastructure-Policies/JSWIL-GRIEVANCE-REDRESSAL-MECHANISM.pdf	1	0		13	0	
Employees and workers	Yes infrastructure-Policies/JSWIL-GRIEVANCE-REDRESSAL-MECHANISM.pdf	0	0	-	0	0	
Customers	Yes Policies/JSWIL-GRIEVANCE-REDRESSAL-MECHANISM.pdf	0	0	-	0	0	
Value Chain Partners	Yes GRIEVANCE-REDRESSAL-MECHANISM.pdf	0	0	-	0	0	
Other (please specify)	-	0	0	-	0	0	

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Air Emissions	R	A key parameter for gauging our environmental performance. Our systems must be in place to maintain emissions within the NAAQS. This has also been identified through the TCFD assessment.	We are committed to preventing, and reducing our air emissions through efficient use of technologies, specific policies and strategies. We closely monitor our monthly progress and take corrective actions as necessary.	Negative
2	Occupational Health and Safety	R	We aim to achieve zero harm across all our operations. Health and Safety are a very important part of JSW Group's values.	We are committed to providing a healthy and safe working environment for the employees, contractors, business associates, visitors on premises and community impacted by our operations. We aim to be compliant with all applicable health and safety legal requirements. Safety is at the utmost priority across all sites, and we have stringent safety systems in place to achieve and maintain zero harm. From a governance standpoint, our senior management, along with key plant personnel, assume the overall accountability for ensuring the appropriate safety practices.	Negative
3	Biodiversity	R	Given the nature of our operations, all of our locations fall under the coastal regulations zone. We understand that preserving and restoring the biodiversity is critical for maintaining a balanced ecosystem and even more important is ecologically sensitive zones.	We strive to achieve, "No Net Loss" of biodiversity. For our greenfield projects, and brownfield expansions, we ensure that minimum harm is caused to the biodiversity in that area. We are continuously increasing biodiversity across all our locations.	Negative
4	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.	-	Positive
5	Climate Change	R	Our operations are impacted by many natural phenomena like heavy precipitation, heavy winds, etc and consumption of resources. Also some sites are prone to landslides and high temperature as identified in our TCFD assessment. Therefore, it is not only our responsibility as a corporate citizen, but also critical for our operations to consider the impact of climate change.	We have set stringent Greenhouse Gas Emission Intensity Targets to quantify our efforts towards climate change mitigation. We also strive to increase our energy efficiency, increase the share of renewables in our energy basket, improve the current processes, and experiment with blending of biofuels. We have updated our risk management framework as per the TCFD study and accordingly included in our Business Continuity Plan.	Negative



S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Business Conduct (includes Ethics, Integrity, and Compliance)	O	We believe that a strong and fully embedded commitment to undertaking business ethically brings considerable tangible and intangible benefits.	-	Positive
7	Energy Management	O	Our operations consume energy in the form of electricity and fossil fuels. It is our endeavour to reduce the specific consumption of electricity and fossil fuels to achieve better energy efficiency.	-	Positive
8	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 are fully committed to employing people solely on the basis of their capability to do the job like skills, experience, academics, etc. We prohibit 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 a human rights policy in place and we strive to adhere to the policy in letter and spirit. Training on Human Rights has been imparted to all permanent employees	Negative
9	Sustainable Port Development	O	Major global trade is carried out through the sea route. India offers immense opportunities for increase in marine trade through development of greenfield ports and brownfield expansions. We ensure sustainable development in our Port projects taking adequate measures to ameliorate any negative impacts. We also take care of social and economic upliftment of the surrounding areas.	-	Positive
10	Business Continuity	R	Every business is fraught with risks and the port business is no exception. Identifying the risks and taking ameliorative measures is a continual improvement process.	We have identified our risks and prepared a business continuity plan to mitigate them. Findings of TCFD assessment has been used to update the Business Continuity Plan	Negative
11	Value Chain Sustainability	O	As a service-based company, our value chain is an integral part of our business. We believe that it is important for our value chain partners to function with a sense of responsibility, integrity and be sustainable.	With a proactive approach, we have successfully completed a comprehensive sustainability assessment of the top 75% of our value chain partners by purchase value. We have shared improvement and risk mitigation plans	Positive

SECTION B – MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and Management Disclosures									
1. a) Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b) Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c) Web Link of the Policies, if available	https://www.jsw.in/infrastructure/jsw-infrastructure-sustainability-policies								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The policies are based on NGRBC taking into account the requirements of various international standards like ISO 9001 ISO 14001 ISO 45001. Performance Standards: UNGC Guidelines OECD Guidelines Global Reporting Initiatives (GRI) UN Sustainable Development Goals								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has set targets for Sustainability KPIs related to climate change, energy, water, waste, air emissions, biodiversity, D&I, safety, etc								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The performance against the set targets are reported by the Company annually in the Integrated Report.								
Governance Leadership and Oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Please refer Page No. 18-21 of the Integrated Report for Message from JMD & CEO								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Sustainability Committee of the Board is responsible for implementation and oversight of the policies								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. The Board Sustainability Committee is responsible for implementation of the Policies. The Committee comprises of four Directors out of which two are Independent Directors and two Executive Director along with invitees. The broad terms of reference of the Sustainability Committee are the adoption of National Voluntary Guidelines on Social Environmental and Economic Responsibilities of Business 2011 (NVGs)/ National Guidelines on Responsible Business Conduct 2019 (NGRBC) in business practices of the Company. The Committee reviews the progress of initiatives under the purview of business responsibility (sustainability) and periodically assess the ESG performance of the Company.								
10. Details of Review of NGRBCs by the Company:									
Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee								
	Frequency (Annually/Half - yearly/Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The Board's Sustainability Committee meets twice a year to review the status of the defined KPIs. The Committee also reviews the policies related to sustainability. The board is appraised of the additions/ modifications/ enhancement proposed in the KPIs and their feedback is inculcated								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company is compliant with all the relevant statutory requirements.								
Questions									
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No, The processes and compliances, however, may be subject to scrutiny by internal auditors and regulatory compliances, as applicable.								

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

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

SECTION C – PRINCIPLE WISE PERFORMANCE DISCLOSURE**Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable.****Essential Indicators****1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:**

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of directors	2	The BoDs were versed with Global trends in sustainability, industry best practices, external ESG ratings and disclosures, climate-related risks and opportunities. These discussions were centred to the Principles of BRSR and also Human Rights were included.	100%
Key managerial personnel	3	The Key Managerial Persons were included in the training programmes on 9 Principles of BRSR and topics related to risk and climate change.	100%
Employees other than BoD and KMPs	14	During the financial year, various training and awareness programmes for employees other than BoD and KMPs were conducted. These trainings addressed all nine principles of the BRSR framework. The topics covered in these sessions focused on areas such as climate change, biodiversity, water management, Sustainability Key Performance Indicators (KPIs), Human Rights, waste management, safety, code of conduct, adaptive leadership, etc.	100%
Workers	308	Topics covering safety management, human rights, and skill development, which covers Principle 3 of BRSR and some areas of principle 5.	100%

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agency/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	-	-	0	-	-
Settlement	-	-	0	-	-
Compounding fee	-	-	0	-	-
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agency/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment	-	-	-	-	
Punishment	-	-	-	-	

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

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

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

Yes, The Company is firmly committed to maintaining the highest standards of ethical business conduct, anchored in its robust Anti-Corruption and Anti-Bribery Policy. The company enforces a zero-tolerance approach to corruption and bribery in any form, ensuring that integrity, transparency, and fairness remain fundamental to all business operations. Compliance with all applicable anti-corruption laws and regulations is mandatory, and the company proactively fosters an ethical culture through regular training programs, awareness initiatives, and internal controls. These measures equip employees and stakeholders with the knowledge and resources needed to identify, prevent, and report any unethical practices. By embedding strong governance principles into its operations, The Company reinforces stakeholder trust, enhances corporate credibility, and upholds responsible business practices. The Company's Anti-Corruption and Anti-Bribery Policy is publicly accessible at link :

https://www.jsw.in/sites/default/files/assets/downloads/infrastructure/Corporate%20Governance%20and%20Regulatory%20Information/Sustainability_Policies/JSWIL%20Policy%20on%20Business%20Conduct.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.

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

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

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

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

There have no cases with respect to corruption and conflicts of interest.

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

	Current Financial Year	Previous Financial Year
Number of days of accounts payables	73	96

9. Open-ness of business

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

Metrics	Current financial year	Previous financial year
Concentration of Purchases		
a. Purchases from trading houses as % of total purchases	0%	0%
b. Number of trading houses where purchases are made from	0	0
c. Purchases from top 10 trading houses as % of total purchases from trading houses	0%	0%
Concentration of Sales		
a. Sales to dealers / distributors as % of total sales	0%	0%
b. Number of dealers / distributors to whom sales are made	0	0
c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0%	0%



Metrics		Current financial year	Previous financial year
Share of RPTs in			
a.	Purchases (Purchases with related parties / Total Purchases)	2.93%	1.94%
b.	Sales (Sales to related parties / Total Sales)	38.57%	49.39%
c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	0%	88.86%
d.	Investments (Investments in related parties / Total Investments made)	12.22%	9.83%

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	Training program on Supply Chain Assessment	75

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

Yes. The Company systematically conducts comprehensive assessments across its sites to identify and address potential conflicts of interest. This process is carried out with active engagement from both internal and external stakeholders, ensuring a thorough and transparent evaluation. Based on the findings of these assessments, the company takes proactive measures to:

- Strengthen its business practices by implementing robust controls and governance mechanisms to proactively mitigate potential conflicts of interest.
- Continuously review and validate the effectiveness of external grievance redressal systems and internal reporting structures to ensure the timely identification, investigation, and resolution of conflicts of interest.
- Provide specialized training to the Board and employees, equipping them with the knowledge and tools to recognize, manage, and prevent conflicts of interest, fostering a culture of integrity, accountability, and transparency.

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

Essential Indicators

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

	Current financial year	Previous financial year	Details of improvements in environmental and social impacts
R&D	0%	0%	Expenditure related to innovative process improvements is classified as part of regular business expenses
Capex	5.58%	13.5%	Electric vehicles, shore-based power supply, covered sheds, drainage systems, dust control measures, and waste management solutions

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No) -

Yes

b. If yes, what percentage of inputs were sourced sustainably?

100%

Note: We have a Supplier Code of Conduct that is formally reviewed and acknowledged by all suppliers. Further we have already carried out value chain assessment of the top 75% value chain partners by purchase value and shared the improvement plans.

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

Waste type	Waste management procedure in place
Plastic (including packaging)	Not applicable, as The Company does not operate manufacturing facilities. However, the company has implemented comprehensive waste management systems and processes to ensure the responsible reuse, recycling, and safe disposal of waste generated from its operations. By prioritizing environmentally sustainable practices, The Company reinforces its commitment to resource efficiency, regulatory compliance, and environmental stewardship, minimizing its ecological footprint while promoting sustainable operational excellence.
E-waste	
Hazardous waste	
Other waste (wastepaper and paper products)	

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

No

Leadership Indicators

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency	Name of the independent external agency that conducted LCA	Result communicated in public domain	If yes, provide the web-link
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A Life Cycle Perspective or Assessment has not been conducted for The Company, as it is providing only cargo handling service

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
	Not Applicable	

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

Indicate input material	Current Period	Previous Period
	Not Applicable	

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

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

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
	Not Applicable



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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	843	843	100%	843	100%	0	0%	843	100%	0	0%
Female	41	41	100%	41	100%	41	100%	0	0%	0	0%
Total	884	884	100%	884	100%	41	4.64%	843	95.36%	0	0%
Other than Permanent employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%
Other than Permanent workers											
Male	5420	5420	100%	5420	100%	0	0%	5420	100%	0	0%
Female	67	67	100%	67	100%	67	100%	0	0%	0	0%
Total	5487	5487	100%	5487	100%	67	1.22%	5420	98.78%	0	0%

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

	Current Financial Year	Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.18%	0.15%

2. Details of retirement benefits.

Benefits	Current Financial Year			Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	0%	Y
Gratuity	100%	100%	Y	100%	0%	Y
ESI	0%	0%	NA	0%	0%	NA
Others - please specify	0%	0%	NA	0%	0%	NA

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, appropriate facilities are provided to ensure accessibility for differently-abled individuals in all locations where such employees are present.

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

Yes. The policy is available at

<https://www.jswl.in/sites/default/files/assets/downloads/infrastructure/Policies/JSWL-Policy-on-Equality-Diversity-and-Inclusivity.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%
Total	100%	100%	0%	0%

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

(If Yes, then give details of the mechanism in brief)	
Permanent workers	Yes. Details given in our Grievance Redressal Policy on the link: https://www.jsw.in/sites/default/files/assets/downloads/infrastructure/Policies/JSWIL-GRIEVANCE-REDRESSAL-MECHANISM.pdf
Other than permanent workers	
Permanent employees	
Other than permanent employees	

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

Category	Current Financial Year			Previous Financial Year		
	Total employees / workers in respective category (A)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (B)	% (B/A)	Total employees/ workers in the respective category (C)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (D)	% (D/C)
Total permanent employees	884	0	0%	696	0	0%
Male	843	0	0%	667	0	0%
Female	41	0	0%	29	0	0%
Total permanent workers	0	0	0%	0	0	0%
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%

8. Details of training given to employees and workers:

Category	Current Financial Year					Previous Financial Year				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No.(F)	% (F / D)
Employees										
Male	843	647	76.75%	787	93.36%	667	616	92.4%	455	68.2%
Female	41	32	78.05%	40	97.56%	29	23	79.3%	19	65.5%
Total	884	679	76.81%	827	93.55%	696	639	91.8%	474	68.10%
Workers										
Male	5420	5420	100.00%	2397	44.23%	4899	4899	100.00%	409	8.35%
Female	67	67	100.00%	19	28.36%	72	72	100.00%	2	2.8%
Total	5487	5487	100.00%	2416	44.03%	4971	4971	100.00%	411	8.3%

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

Category	Current Financial Year			Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	843	649	76.99%	667	643	96.40%
Female	41	32	78.05%	29	25	86.21%
Total	884	681	77.04%	696	668	95.98%
Workers						
Male	5420	0	0%	4899	0	0%
Female	67	0	0%	72	0	0%
Total	5487	0	0%	4971	0	0%

Note: Career development and performance is reviewed for permanent employees only; the individual department reviews the performance of consultants (if any), and their contract is renewed accordingly. Also note that the permanent employees who have joined after December 31, 2024 are not eligible for career development and performance reviews. In the above data, Fujairah (MELT) and PNP sites are excluded for FY25 as the performance for these locations are evaluated in Aug and Dec respectively.

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

Yes, The Company is dedicated to maintaining a safe and healthy working environment for all individuals involved in its operations, including employees, contractors, business associates, visitors, and the broader community. We adhere to rigorous Occupational Health and Safety (OHS) standards across all locations, with three sites already certified under ISO 45001. Furthermore, Jaigarh Port has been awarded the prestigious British Safety Council Sword of Honour 5-Star Rating in recognition of its commitment to safety excellence. As part of its continuous improvement efforts, The Company is revising its Group Standards and plans to appoint subject matter experts at each site to drive these initiatives. Additionally, the company will conduct thorough audits of the updated standards to ensure their effective and comprehensive implementation.

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

- Hazardous identification and risk assessment (HIRA)
- Job Safety Analysis
- Hazop Study
- Emergency response and planning
- Hazardous area classification study
- Pre-startup safety review.

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

Yes

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

Safety incident/number	Category	Current Financial Year	Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one-million-person hour worked)	Employees	0	0
	Workers	0	0.068
Total recordable work-related injuries	Employees	0	0
	Workers	0	1
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

- Clear Safety Policies and Procedures:
 - Established and communicated clear safety policies in line with JSW Group standards.
 - Ensured accessibility of these policies for all employees.
 - Conducted regular training sessions focused on high-risk safety standards.
- Comprehensive Safety Training:
 - Provided in-depth safety training for employees at all levels.
 - Addressed specific job-related hazards as well as general safety practices.
 - Held regular refresher courses to reinforce safety protocols
- Personal Protective Equipment (PPE):
 - Supplied and enforced the use of appropriate PPE based on job roles and risk assessments.

4. Emergency Response Preparedness:
 - Developed an emergency response team in collaboration with safety experts.
 - Procured necessary emergency rescue equipment for confined space entry (CSE), working at heights (WAH), and fire preparedness.
5. Specialized Training Programs:
 - Delivered specialized training programs on WAH, CSE procedures, and medical assessments.
6. Wellness Programs:
 - Implemented wellness programs promoting healthy lifestyles and providing mental health support resources.
7. Safety Committees and Reviews:
 - Conducted regular reviews of safety committees, including the Site Subcommittee and Apex Safety Committee.
8. Equipment Inspections:
 - Performed routine inspections of equipment, machinery, and facilities to ensure compliance with safety standards.
9. Incident Reporting and Investigation:
 - Fostered a culture of open incident reporting, free from fear of reprisal.
 - Conducted thorough investigations into incidents to determine root causes and prevent recurrence.
10. Employee Engagement:
 - Actively involved employees in safety initiatives and decision-making processes.
 - Encouraged contributions and ideas to improve safety practices based on personal experiences

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

	Current Financial Year			Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	0	0	-	0	0	-
Health & safety	0	0	-	0	0	-

14. Assessments for the year

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)	
Health and safety practices	100%
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.

All incidents were carefully investigated, and appropriate corrective actions were promptly implemented. Furthermore, the findings were disseminated across all sites, and targeted measures have been established to ensure that similar incidents are effectively prevented in the future.

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.

We have a robust process in place to validate the payment of statutory dues by our value chain partners to their respective employees. Each unit independently monitors and reports any deviations, taking prompt corrective actions to ensure compliance. In exceptional cases where positive reinforcement measures do not resolve the issues, payments to the value chain partner may be impacted.



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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	Current financial year	Previous financial year	Current financial year	Previous financial year
Employees	0	0	0	0
Workers	0	0	0	0

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

Yes

5. Details on assessment of value chain partner:

Details on assessment of value chain partners:	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100%
Working Conditions	75%

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.

All our value chain partners who are working within our premises are assessed both for Health & Safety and Working Conditions. Corrective measures for any risk or concern like unsafe or unhealthy practices are taken up immediately. At the group level, a standard has been released to standardise contractors' safety requirements including hygiene and well being of their workforce.

We have carried out assessment of top 75% of our value chain partners (by purchase value) which covers assessment of Environment, Health & Safety and Working Conditions.

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.

Key stakeholders are essential to the sustainability and success of The Company's operations. The company adopts a strategic and dynamic approach to stakeholder engagement, identifying key stakeholder groups based on their material impact on value creation, both for the company and themselves. Through this structured process, The Company has identified seven key internal and external stakeholder groups: Employees, Government and Regulatory Authorities, Customers, Communities and Civil Society/NGOs, Suppliers, Institutions, and Investors. This approach ensures meaningful engagement, fostering collaboration, transparency, and long-term value creation.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customer	No	<ul style="list-style-type: none"> Customer meets Emails/calls/one-to-one communication Official communication channels including advertisements publications website and social media Conferences and events 	Quarterly / Annually	<ul style="list-style-type: none"> Timely delivery Improved turnaround time Better evacuation rate Increased storage capacity Ensured cargo safety

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	<ul style="list-style-type: none"> Newsletters Employee satisfaction surveys Emails and meetings Training programmes Employee engagement initiatives Performance appraisal Grievance redressal mechanisms Notice boards 	Continuous	<ul style="list-style-type: none"> Job satisfaction and motivation Fair wages and rewards Improved work-life balance Regular training and skill development career growth Safe and secure work environment
Suppliers	No	<ul style="list-style-type: none"> Vendor assessment and review Emails/calls/one-to-one communication Training workshops and seminars Supplier audits Official communication channels like advertisements publications website and social media 	Quarterly Annually	<ul style="list-style-type: none"> Timely payment Continuity of orders Increased ESG awareness Capacity building
Investors/ Shareholders	No	<ul style="list-style-type: none"> Analyst meets Conference calls AGM Official communication channels: Advertisements Publications Website Social media Investor meetings and roadshows 	Quarterly	<ul style="list-style-type: none"> Sustainable growth and returns Excellent operational performance High standards of corporate governance Risk management
Communities	No	<ul style="list-style-type: none"> Need assessment Meetings and briefings Partnerships in community development projects Training and workshops Impact assessment surveys 	As required from time to time	<ul style="list-style-type: none"> Local employment and procurement Infrastructure development Funding for community development Training and livelihood programmes Contribution to the local economy
Governments & Regulatory Authorities	No	<ul style="list-style-type: none"> Advertisements Publications Website Social media Phone calls Emails Meetings Regulatory audits/ inspections 	As and when required	Discussions with regard to various regulations amendments inspections approvals and assessments

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.

The Company engages with stakeholders through its website, integrated reports, and structured investor interactions. The company has conducted multiple analyst meetings through its dedicated Investor Relations department to enhance stakeholder communication. To ensure transparency and responsiveness, stakeholders are encouraged to raise concerns via the company's designated email address, enabling timely attention and resolution. This approach reinforces The Company's commitment to open, effective, and stakeholder-centric communication. Further, the company conducts materiality assessment every three years to assess the impact of our operations on different factors which constitute our focus areas.

In FY25 we have conducted a Double Materiality Assessment and identified the material sustainability related Impacts, Risks and Opportunities (IROs) which helps to determine our specific disclosures.



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

Yes. The identification of material issues is a fundamental aspect of The Company's operational framework, shaping its strategic approach to business opportunities and risks. These material issues encompass economic, environmental, and social factors that are critical to both the company and its stakeholders. Through a comprehensive double materiality assessment, incorporating inputs from all stakeholder groups, The Company has identified key focus areas that drive its sustainability strategy. The Company's policies and initiatives are aligned with these insights, ensuring a holistic and responsible approach to value creation and long-term business resilience.

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

The Company is committed to fostering constructive relationships with all its stakeholders through engagement on a diverse range of issues. Proactive stakeholder engagement enables the Company to gain valuable insights that inform the identification of material issues, guide business strategy and operations, and mitigate reputational risks, thereby supporting the overall sustainability of the organization.

Principle 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	Current Financial Year			Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	884	374	42.31%	696	0	0%
Other than permanent	0	0	0%	0	0	0%
Total employees	884	374	42.31%	696	0	0%
Workers						
Permanent	0	0	0%	0	0	0%
Other than permanent	5487	562	10.24%	4971	155	3.12%
Total workers	5487	562	10.24%	4971	155	3.12%

2. Details of minimum wages paid to employees and workers

Category	Current Financial Year					Previous Financial Year				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	884	0	0%	884	100%	696	0	0%	696	100%
Male	843	0	0%	843	100%	667	0	0%	667	100%
Female	41	0	0%	41	100%	29	0	0%	29	100%
Other than permanent	0	0	0%	0	0%	0	0	0%	0	0%
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent	0	0	0%	0	0%	0	0	0%	0	0%
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than permanent	5487	4607	83.96%	880	16.04%	4971	0	0%	4971	100%
Male	5420	4542	83.80%	878	16.20%	4899	0	0%	4899	100%
Female	67	65	97.01%	2	2.99%	72	0	0%	72	100%

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD) [#]	8	₹ 2,120,000	2	2,480,000
Key managerial personnel	2	₹ 36,062,600*	1	4,330,951*
Employees other than BoD and KMP	841	₹ 895,380*	40	781,866*
Workers	Not Applicable			

The remuneration of BOD is on consolidated basis and includes sitting fees and commission

@ Board of Directors excluding Key Managerial Personnels

* The remuneration excludes benefits from ESOP exercise in addition to salary and other perquisites

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

	Current Financial Year	Previous Financial Year
Gross wages paid to females as % of total wages	3.37%	3.02%

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, The Company upholds a zero-tolerance policy toward human rights violations, recognizing human rights as one of its 16 key focus areas. As a fundamental pillar of its operations, the company ensures that any reported violations are thoroughly investigated by a dedicated committee appointed by the Senior Leadership, reinforcing accountability, ethical governance, and compliance with its commitment to human rights protection.

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

At The Company, we recognize our responsibility to uphold and promote human rights across our sphere of influence. We are committed to fostering an inclusive, equitable, and safe work environment, strictly prohibiting discrimination while safeguarding the rights and freedoms of all individuals. Our approach is guided by a comprehensive Human Rights Policy, which outlines our commitments to non-discrimination, the prohibition of child and forced labour, freedom of association, and the right to collective bargaining. We adhere to all applicable national and local laws, as well as relevant international standards, to ensure the highest level of human rights protection. This commitment is reinforced through well-defined policies, structured programs, and robust grievance redressal mechanisms. During the reporting year, no complaints were received related to child labour, forced labour, involuntary labour, or discriminatory employment, reflecting our unwavering dedication to ethical and responsible business practices.

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

	Current Financial Year			Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed During the year	Pending resolution at the end of year	Remarks
Sexual harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child labour	0	0	-	0	0	-
Forced labour/Involuntary labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights-related issues	0	0	-	0	0	-

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

	Current Financial Year	Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0%	0%
Complaints on POSH upheld	0	0

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

The Company is committed to fostering a culture of diversity and inclusion, enabling employees to bring their authentic selves to work and contribute meaningfully through their skills, experience, and perspectives, thereby creating value for all stakeholders. The company upholds a non-discriminatory, rules-based policy framework that ensures equal opportunities for all individuals, regardless of gender, religion, caste, race, age, community, physical ability, or gender orientation. To support a safe, secure, and inclusive work environment, The Company has established a robust Grievance Redressal mechanism for addressing employee concerns. Additionally, the company has implemented a comprehensive Code of Conduct and Employee Service Rules, clearly defining employee responsibilities and expected standards of behaviour. These initiatives form the foundation of JSW's commitment to promoting a diverse, inclusive, and equitable workplace.

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

Yes

10. Assessments of the year

	% of your plants and offices that were assessed (by the entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	100%

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

NA

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

No complaints or grievances related to human rights were reported. Consequently, no modifications or new business processes were required.

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

No due diligence has been conducted.

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, as applicable.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Wages	100%
Others – please specify	100% (Other ESG Parameters)

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

This was the first assessment of our value chain partners wherein we have assessed and certified the 75% of our value chain partners by purchase value and provided them with a Rating supported by an Assessment Certificate. We have also provided them with an AI-Powered action plan fostering improvement and risk mitigation. No concerns were raised during the reporting period; therefore, no corrective actions were required.

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

Essential Indicators

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

Parameter	Current Financial Year	Previous Financial Year
From renewable sources		
Total electricity consumption (A)	91702.8 GJ	28017.00 GJ
Total fuel consumption (B)	0 GJ	0 GJ
Energy consumption through other sources (C)	0 GJ	0 GJ
Total energy consumed from renewable sources (A+B+C)	91702.8 GJ	28017.00 GJ
From non-renewable sources		
Total electricity consumption (D)	497734.21 GJ	451059.00 GJ
Total fuel consumption (E)	395061.53 GJ	377670.00 GJ
Energy consumption through other sources (F)	0 GJ	0 GJ
Total energy consumption (D+E+F)	892795.74 GJ	828729.00 GJ
Total energy consumption (A+B+C+D+E+F)	984498.54 GJ	856746.00 GJ
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.00002199 GJ/₹	0.00002277/₹
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.00045440 GJ/₹ adjusted to PPP	0.00051001 GJ/₹ adjusted to PPP
Energy intensity in terms of physical output	0.00805080 GJ / TCH (Tonnes Cargo Handled)	0.007340 GJ / TCH (Tonnes Cargo Handled)
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

For the fiscal year 2023–24, the total income adjusted for purchasing power parity (PPP) was calculated using the International Monetary Fund's (IMF) implied PPP conversion rate of 22.4, as reported in March 2024. Subsequently, in October 2024, the IMF revised its PPP methodology. Accordingly, for the fiscal year 2024–25, the latest IMF PPP conversion rate of 20.66 has been applied for PPP-adjusted total income calculations as per the link: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>.

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.

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.

No

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

Parameter	Current Financial Year	Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	8573.00 KL	-
(ii) Groundwater	0 KL	0 KL
(iii) Third-party water (municipal water supplies)	481831 KL	691930.00 KL
(iv) Seawater / desalinated water	0 KL	0 KL
(v) Others	0 KL	0 KL
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	490404 KL	691930.00 KL
Total volume of water consumption (in kilolitres)	490404 KL	691930.00 KL
Water intensity per rupee of turnover (water consumed / turnover)	0.00001096 KL/₹	0.0000184 KL/₹
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumed / Revenue from operations adjusted for PPP)	0.00022635 KL/₹	0.0004119 KL/₹
Water intensity in terms of physical output	0.00401031 KL/TCH	0.0059 KL/TCH
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

For the fiscal year 2023–24, the total income adjusted for purchasing power parity (PPP) was calculated using the International Monetary Fund's (IMF) implied PPP conversion rate of 22.4, as reported in March 2024. Subsequently, in October 2024, the IMF revised its PPP methodology. Accordingly, for the fiscal year 2024–25, the latest IMF PPP conversion rate of 20.66 has been applied for PPP-adjusted total income calculations as per the link: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>

Note - FY25 onwards water is being recorded according to the source and will be continued henceforth.



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.

4. Provide the following details related to water discharged:

	Current Financial Year	Previous Financial Year
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment	0 KL	0 KL
With treatment – please specify level of treatment	0 KL	0 KL
(ii) To Groundwater		
No treatment	0 KL	0 KL
With treatment – please specify level of treatment	0 KL	0 KL
(iii) To Seawater		
No treatment	0 KL	0 KL
With treatment – please specify level of treatment	0 KL	0 KL
(iv) Sent to third parties		
No treatment	0 KL	0 KL
With treatment – please specify level of treatment	0 KL	0 KL
(v) Others		
No treatment	0 KL	0 KL
With treatment – please specify level of treatment	0 KL	0 KL
Total water discharged (in kilolitres)	0 KL	0 KL

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

Yes, Bureau Veritas India Pvt. Ltd.

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

The Company has implemented a Zero-Liquid Discharge system as part of its continued commitment to environmental sustainability and efficient resource management. This initiative incorporates advanced treatment technologies to recycle sewage and stormwater runoff, which is subsequently utilized for secondary purposes such as horticultural irrigation and dust suppression. The Zero-Liquid Discharge mechanism significantly reduces the company's dependence on freshwater resources, thereby enhancing operational efficiency and contributing to long-term water security for both the organization and surrounding communities. This initiative underscores The Company's alignment with sustainable development goals and reflects its dedication to environmental stewardship through responsible water management practices. The Company also sources treated sewage water from external sources wherever available, to further reduce the fresh water consumption.

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

Parameter	Current Financial Year	Previous Financial Year
NOx	29.42 µg/Nm3*	13.33 - 44.80 µg/Nm3
Sox	10.79 µg/Nm3*	6.97 - 17.51 µg/Nm3
Particulate matter (PM)	71.07 µg/Nm3*	49.62 - 86.74 µg/Nm3
Persistent organic pollutants (POP)	-	-
Volatile organic compounds (VOC)	-	-
Hazardous air pollutants (HAP)	-	-
Others – ozone-depleting substances (HCFC - 22 or R-22)	-	-

* Median values of all locations has been reported for FY25 to have a more realistic picture.

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.

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

Parameter	Current Financial Year	Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	29642.00 Tonne CO ₂ e	28507.00 Tonne CO ₂ e
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	81996.00 Tonne CO ₂ e	94275.00 Tonne CO ₂ e
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	0.00000249 Tonne CO ₂ e/₹	0.00000326 Tonne CO ₂ e/₹
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	0.00005153 Tonne CO ₂ e/₹	0.00007309 Tonne CO ₂ e/₹
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	0.00091293 Tonne CO ₂ e/TCH	0.00105 Tonne CO ₂ e/TCH
Total Scope 1 and Scope 2 emissions intensity (optional) – the relevant metric may be selected by the entity	-	-

For the fiscal year 2023–24, the total income adjusted for purchasing power parity (PPP) was calculated using the International Monetary Fund's (IMF) implied PPP conversion rate of 22.4, as reported in March 2024. Subsequently, in October 2024, the IMF revised its PPP methodology. Accordingly, for the fiscal year 2024–25, the latest IMF PPP conversion rate of 20.66 has been applied for PPP-adjusted total income calculations as per the link: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>

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.

8. Does the entity have any project related to reducing greenhouse gas emission? If Yes, then provide details.

Yes.

The entity has undertaken multiple initiatives aimed at reducing greenhouse gas (GHG) emissions. Key projects include:

- Increased Use of Renewable Energy: A significant portion of the entity's energy requirement is now being met through renewable sources such as solar and wind power, thereby reducing dependency on fossil fuels.
- Various process improvements to reduce specific energy consumption thereby reducing GHG emissions.
- Transition to Electric Vehicles (EVs): The organization is actively phasing out petrol and diesel vehicles and replacing them with electric vehicles to reduce carbon emissions from transportation.
- Development of Green Belts: The entity is engaged in the development and expansion of green belts around its operational areas. This not only enhances biodiversity but also contributes to carbon sequestration and improved air quality.

These initiatives are aligned with the organization's broader sustainability goals and commitment to climate action.

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

Parameter	Current Financial Year	Previous Financial Year
Total waste generated (in metric tonnes)		
Plastic waste (A)	74.5947 Tonnes	63.740 Tonnes
E-waste (B)	21.7477 Tonnes	2.440 Tonnes
Bio-medical waste (C)	0.0229 Tonnes	0.025 Tonnes
Construction and demolition waste (D)	40090.3834 Tonnes	11612.880 Tonnes
Battery waste (E)	16.6344 Tonnes	6.134 Tonnes
Radioactive waste (F)	0.0000 Tonnes	0.0000 Tonnes
vOther Hazardous waste. Please specify, if any. (G)	443.475245 Tonnes	134.574 Tonnes
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	2782.757 Tonnes	1715.091 Tonnes
Total (A+B + C + D + E + F + G + H)	43429.6153 Tonnes	13534.885 Tonnes
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00000097 Tonnes/₹	0.00000036 Tonnes/₹
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated /Revenue from operations adjusted for PPP)	0.00002005 Tonnes/₹	0.0000081 Tonnes/₹



Parameter	Current Financial Year	Previous Financial Year
Waste intensity in terms of physical output	0.00035515 Tonnes/TCH	0.0001159 Tonnes/TCH
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	2606.5071 Tonnes	1903.448 Tonnes
(ii) Re-used	36653.9884 Tonnes	9440.612 Tonnes
(iii) Other recovery operations	0.0000 Tonnes	0.0000 Tonnes
Total	39260.4955 Tonnes	11344.060 Tonnes
For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	10.8629 Tonnes	3.425 Tonnes
(ii) Landfilling	191.109 Tonnes	130.170 Tonnes
(iii) Other disposal operations	0.0000 Tonnes	0.0000 Tonnes
Total	201.9722 Tonnes	133.594 Tonnes

For the fiscal year 2023–24, the total income adjusted for purchasing power parity (PPP) was calculated using the International Monetary Fund's (IMF) implied PPP conversion rate of 22.4, as reported in March 2024. Subsequently, in October 2024, the IMF revised its PPP methodology. Accordingly, for the fiscal year 2024–25, the latest IMF PPP conversion rate of 20.66 has been applied for PPP-adjusted total income calculations as per the link: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>.

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.

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

The Company is committed to minimizing waste generation and promoting the principles of reuse, recycling, and responsible disposal. Operating within the port sector, JSWIL facilitates import and export services across multiple industries. As our operations do not involve manufacturing or production activities, the use of hazardous or toxic chemicals is inherently limited. Nonetheless, JSWIL ensures full compliance with all applicable waste management regulations prescribed by the Central and State Pollution Control Boards. The limited hazardous waste generated primarily comprising spent oil and oil-soaked cotton waste is strictly managed and disposed of through authorized vendors in accordance with regulatory guidelines. In addition to managing hazardous waste responsibly, JSWIL proactively implements initiatives for the effective handling of organic waste. Food and plant waste generated at our facilities is processed using composting systems to produce organic compost. This compost is then utilized for plantation activities and the development of green spaces within and around our operational areas. These initiatives reflect JSWIL's holistic approach to sustainable waste management, emphasizing environmental conservation, reduction of landfill burden, and contribution to circular economy practices through resource recovery and soil enrichment.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with?
	All Ports and Terminals fall under the Coastal Regulation Zone (CRZ)	Cargo Handling	Yes, The Company is in full compliance with all conditions stipulated under applicable environmental approvals and clearances. All ports and terminals operate within designated Coastal Regulation Zones (CRZ), and apart from CRZ, there are no locations that fall in or around ecologically sensitive areas. The company remains fully compliant with environmental regulations and continues to uphold responsible and sustainable operational practices.

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Capacity Optimization of operational Ennore Coal Terminal Private Limited (ECTPL) at Kamarajar Port, Ennore	S.O. 1533 (E), EIA Notification –2006 and its amendments thereafter	February 2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#/proposal-summary/proposal-document?proposal=120423933&proposal_no=IA%2FT-N%2FINFRA1%2F524716%2F2025&proposal_id=120423931

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
	Yes, The Company is fully compliant with all applicable environmental laws, regulations, and guidelines in India, including but not limited to the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act, the Environment (Protection) Act, and the rules framed thereunder. The company ensures continuous monitoring and adherence to all statutory requirements, reaffirming its commitment to responsible environmental management and sustainable operations.			

Leadership Indicators

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

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

Not Applicable

- Name of the area :
- Nature of operations :
- Water withdrawal, consumption and discharge in the following format:

	Current Financial Year	Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		Not Applicable
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
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		Not Applicable
(ii) Into Groundwater		
No treatment		
With treatment – please specify level of treatment		Not Applicable
(iii) Into Seawater		
No treatment		
With treatment – please specify level of treatment		Not Applicable
(iv) Sent to third parties		



	Current Financial Year	Previous Financial Year
No treatment		
With treatment – please specify level of treatment		Not Applicable
(v) Others		
No treatment		
With treatment – please specify level of treatment		Not Applicable
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.

Yes, Bureau Veritas India Pvt. Ltd.

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

Parameter	Current Financial Year	Previous Financial Year
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	63449.00 Tonne CO ₂ e	51984.00 Tonne CO ₂ e
Total Scope 3 emissions per rupee of turnover	0.00000142 Tonne CO ₂ e/₹	0.0000014 Tonne CO ₂ e/₹
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	0.0005189 Tonne CO ₂ e/TCH	0.00045 Tonne CO ₂ e/TCH

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.

3. 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.

Due to the nature of operations, all JSW Infrastructure ports and terminals are located within designated Coastal Regulation Zones (CRZ). No other ecologically sensitive areas fall within the company's operational boundaries. As part of its commitment to environmental responsibility, The Company conducts comprehensive terrestrial and marine biodiversity assessments as an integral part of the Environmental Impact Assessment (EIA) process for all greenfield developments and brownfield expansions. The mitigation measures recommended in the EIA reports are systematically implemented and documented. Compliance with these measures is reported through six-monthly submissions to the Ministry of Environment, Forest and Climate Change (MoEFCC), in accordance with applicable regulatory requirements.

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
	Initiatives are discussed in detail in the natural capital section of our integrated report.		

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

Yes, The Company has implemented Disaster Management Plans (DMPs) at all operational locations as part of the Environmental Impact Assessment (EIA) process. These plans are reviewed and approved by the Ministry of Environment, Forest and Climate Change (MoEFCC) and form a mandatory part of Environmental Clearance (EC) compliance. In addition, a comprehensive Business Continuity Plan (BCP) has been established, informed by detailed risk assessments. The Company has also conducted a TCFD (Task Force on Climate-related Financial Disclosures) study to evaluate physical and transition risks, incorporating its recommendations into our BCP framework to enhance resilience and preparedness.

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

The Company has undertaken a supply chain assessment to evaluate potential environmental impacts and the sustainability performance of its value chain. The Company requires all suppliers and service providers to adhere to applicable environmental laws and regulations. In line with its commitment to responsible sourcing, The Company is actively engaging with critical suppliers to promote the adoption of sustainable practices. This initiative supports continuous improvement in environmental performance across the supply chain and reinforces the company's broader commitment to environmental stewardship and regulatory compliance.

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

The Company has evaluated 75% of its value chain partners, by purchase value, for ESG impacts. This assessment is part of the company's ongoing efforts to enhance sustainability across its supply chain. By engaging with key suppliers and promoting adherence to environmental standards, The Company aims to strengthen responsible sourcing practices and drive continuous improvement in environmental performance throughout its value chain.

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

- By the listed entity: -
- By the top ten (in terms of value of purchases and sales, respectively) value chain partners: -

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.

5

b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such a body) the entity is a member of / affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	FICCI (Federation of Indian Chambers of Commerce and Industry)	National
2	IPPTA (Indian Private Ports and Terminals Association)	National
3	BCCI (Bombay Chamber of Commerce and Industry)	State
4	KCCI (Kanara Chamber of Commerce and Industry)	State
5	Udupi Chamber of Commerce and Industry	State

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
No adverse order for anti-competitive conduct by the entity		

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
The Company collaborates with industry and trade associations to shape policies governing the Indian ports sector. The Company also actively engages with regulatory authorities, providing feedback and recommendations. Through these efforts, we promote sustainable port development, operational efficiency, and regulatory advancements.					

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
As part of the Environmental Clearance process, the Social Impact Assessment (SIA) is an integral component of the Environmental Impact Assessment (EIA) studies and is conducted for all greenfield projects and brownfield expansions.					

2. Provide information on the project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity:

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
	Nil	-	-	-	-	-

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

The company maintains continuous engagement with the community through various channels. For further details, please refer to the stakeholder engagement section of the company's CSR policy

https://www.jsw.in/sites/default/files/assets/downloads/infrastructure/Policies/CSR_Policy_JSW_Infrastructure.pdf

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

	Current Financial Year	Previous Financial Year
Directly sourced from MSMEs/ small producers	53%	58%
Directly from within India	94%	93%

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

Location	Current FY	Previous FY
Rural	53.92%	53.8%
Semi-urban	11.05%	7.5%
Urban	24.41%	28.6%
Metropolitan	10.62%	10.2%

Leadership Indicators**1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**

Details of negative social impact identified	Corrective action taken
Social impact is assessed as part of the respective Environmental Impact Assessment (EIA) studies, and Corporate Environmental Responsibility (CER) and Corporate Social Responsibility (CSR) budgets are allocated accordingly	

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

State	Aspirational District	Amount spent (In ₹)
-	-	-

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

No

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

-

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

-

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

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

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
-	-	-
-	-	-

6. Details of beneficiaries of CSR projects:

CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Education	4708	75
Health & Nutrition	72671	75
Livelihood	273	75
Sports Promotion	4566	75
Water, Environment & Sanitation	351866	75
Community Development	29116	75

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner
Essential Indicators
1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

The company has a structured feedback mechanism in place, including a formal feedback form to collect customer insights periodically. Customers can also reach out to the designated customer support team to address any service-related concerns or complaints. Additionally, the company continuously monitors and evaluates customer feedback to enhance service quality and ensure a seamless customer experience.

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

As a % to total turnover	
Environmental and social parameters relevant to the product	
Safe and responsible usage	Not applicable due to the nature of the business
Recycling and/or safe disposal	

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

	Current Financial Year		Remarks	Previous Financial Year		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive trade practices	0	0	-	0	0	-
Unfair trade practices	0	0	-	0	0	-
Other	0	0	-	0	0	-

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

	Number	Reasons for Recall
Voluntary Recalls	0	Not Applicable
Forced Recalls	0	Not Applicable

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

Yes, The company has a comprehensive policy framework to manage cybersecurity and data privacy risks. It ensures the protection of digital assets, safeguards sensitive information, and outlines preventive measures, response protocols, and regulatory compliance. For more details, please refer to the policy document available at https://www.jswsteel.in/sites/default/files/assets/industry/steel/IR/Corporate%20Governance/Cyber/2100_001.pdf

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

The Company has not encountered any substantiated incidents related to cybersecurity breaches, data privacy violations, misleading advertising, or disruptions in the delivery of essential port services. No penalties or actions have been imposed by regulatory authorities concerning the safety or quality of its services. The company has implemented a comprehensive cybersecurity and data privacy framework, including proactive threat monitoring, regular risk assessments, and incident response protocols. All measures are aligned with applicable legal and regulatory requirements, reflecting JSWIL's commitment to secure, reliable, and compliant operations.

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

a. Number of instances of data breaches	0
b. Percentage of data breaches involving personally identifiable information of customers	0%
c. Impact, if any, of the data breaches	Not Applicable

Leadership Indicators**1. Channels/platforms where information on products and services of the entity can be accessed.**

Information about The Company's services is available through industry forums and customer engagement channels. Detailed service offerings and operational capabilities can be accessed via the company's official website: <https://www.jsw.in/infrastructure/jsw-ports>

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

The Company operates multiple ports and terminals, where customer visits are occasional and not mandatory. However, JSWIL prioritizes safety and responsible conduct for all individuals accessing its premises. The Company has established strict safety protocols and conducts awareness sessions for visitors, contractors, and stakeholders. Safety guidelines, emergency procedures, and site conduct norms are communicated through briefings, signage, and official documentation. These measures reflect JSWIL's commitment to operational safety, regulatory compliance, and stakeholder well-being.

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

The Company has established structured communication channels to keep customers informed about any potential risks related to service disruptions or discontinuation. Ongoing engagement with customers enables early identification of issues, allowing for timely resolution and collaborative, mutually beneficial outcomes. These mechanisms ensure transparency, support operational continuity, and reinforce stakeholder confidence.

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)

Not Applicable