GRI Content Index

Statement of use	JSW Energy Limited has reported '**in accordance**' with the GRI Standards for the period April 1, 2024 to March 31st, 2025
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not Applicable

GRI Used	GRI 1: Foundation 2021					
GRI Standard	Disclosure	Section Reference	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
GRI 2: General Disclosures 2021	2-1: Organizational Details	JSW Energy- At a Glance- Pg. 18	A grey cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.			
	2-2: Entities included in the organization's sustainability reporting	About This Report- Pg.16				
	2- 3: Reporting period, frequency, and contact point	About This Report- Pg. 16				
	2-4:Restatements of information	About This Report- Pg. 16				
	2-5: External assurance	Independent Assurance Statement - Pg. 294				
	2-6: Activities, value chain, and other business relationships	Our Business Model- Pg.44				
	2-7: Employees	Social Sustainability- Pg.102				
	2-8: Workers who are not employees	Business Responsibility and Sustainability Reporting- Pg.254				
	2-9: Governance Structure and Composition	Corporate Governance Framework- Pg.369				
	2-10: Nomination and selection of the highest governance body	Corporate Governance Report- Pg. 378				
	2-11: Chair of the highest governing body	Corporate Governance Framework- Pg. 369				
	2-12: Role of the highest governance body in overseeing the management of impacts	Corporate Governance Report - Pg.370				
	2-13: Delegation of responsibility for managing impacts	Corporate Governance Framework - Pg.369				
	2-14: Role of the highest governance body in sustainability reporting	Committees of the Board - Pg.148				
	2-15: Conflicts of interest	Business Responsibility and Sustainability Reporting - Principle 1 - Pg. 268				
	2-16: Communication of critical concerns	Sustainability Strategy - Pg 208				
	2-17: Collective knowledge of the highest governance body	Corporate Governance Report - Pg.372				

GRI Used	GRI 1: Foundation 2021					
GRI Standard	Disclosure	Section Reference	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
	2-18: Evaluation of the performance of the highest governance body	Corporate Governance Report - Pg. 281				
	2-19: Remuneration policies	Remuneration Policy - Pg. 279				
	2-20: Process to determine remuneration	Remuneration Policy - Pg. 279				
	2-21: Annual total compensation ratio	Annexure D - Pg. 367				
	2-22: Statement on sustainable development strategy	Message from the Chairman and Managing Director - Pg. 35				
	2-23: Policy commitments	Business Responsibility and Sustainability Reporting Section B - Pg. 273				
	2-24: Embedding policy commitments	Ethical Business at JSW Energy- Pg. 149				
	2-25: Processes to remediate negative impacts	Stakeholder Engagement Process - Pg. 57 Materiality - Pg. 58				
	2-26: Mechanisms for seeking advice and raising concerns	Business Responsibility and Sustainability Reporting Section A - Pg. 259				
	2-27: Compliance with laws and regulations	Corporate Governance Report Pg. 396				
	2-28: Membership associations	Business Responsibility and Sustainability Reporting Section A - Pg. 289				
	2-29: Approach to Stakeholder Engagement	Stakeholder engagement- Pg. 56				
	2-30: Collective bargaining agreements	Freedom of Association & Collective Bargaining- Pg. 109				
GRI 3: Material Topics 2021	3- 1: Process to determine material topics	Materiality- Pg. 58	A grey cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.			
	3-2:List of Material Topics	Materiality- Pg. 59				
Economic Performance						
	3-3:Management of Material topics	Business Responsibility and Sustainability Reporting Section A - Pg. 260				
	201- 1: Direct economic value generated and distributed	Financial Review- Pg. 245				
	201-2 Financial implications and other risks and opportunities due to climate change	Climate Action and TCFD Alignment - Pg. 154				

GRI Used	GRI 1: Foundation 2021					
GRI Standard	Disclosure	Section Reference	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
	201-3:Defined benefit plan obligations and other retirement plans		A. If the plan's liabilities are met by the organization's general resources, the estimated value of those liabilities. B. If a separate fund exists to pay the plan's pension liabilities: i the extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them; ii. the basis on which that estimate has been arrived at; iii. when that estimate was made. C. If a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage. D. Percentage of salary contributed by employee or employer. E. Level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact.	Not applicable	JSW Energy Ltd does not have any defined pension or retirement benefit plan	
	201-4 Financial assistance received from the government	Note No. 26 - Tax expense - Pg. 459				

GRI Used	GRI 1: Foundation 2021					
GRI Standard	Disclosure	Section Reference	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
Market presence						
	3-3:Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	202-1: Ratios of standard entry-level wage by gender compared to local minimum wage	Business Responsibility and Sustainability Reporting Principle 5 - Pg. 279				
	202-2 Proportion of senior management hired from the local community		A. Percentage of senior management at significant locations of operation that are hired from the local community. B. The definition used for 'senior management'. C. The organization's geographical definition of 'local'. D. The definition used for 'significant locations of operation'.	Information unavailable/ incomplete	JSW Energy has not currently defined "local" within its operations, however shall start doing so from the next reporting cycle.	
Indirect economic impacts						
	3-3:Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	203-1 Infrastructure investments and services supported	Community Development: Corporate Social Responsibilities (CSR) - Pg. 132				
	203-2 Significant indirect economic impacts	Community Development: Corporate Social Responsibilities (CSR) - Pg. 135				
Procurement practices						
	3-3:Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	204-1 Proportion of spending on local suppliers	Business Responsibility and Sustainability Reporting Principle 8 - Pg. 290				

GRI Used	GRI 1: Foundation 2021					
GRI Standard	Disclosure	Section Reference	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
Anti-corruption						
	3-3:Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	205- 1: Operations assessed for risks related to corruption		A. Total number and percentage of operations assessed for risks related to corruption B. Significant risks related to corruption identified through the risk assessment.	nformation unavailable/ incomplete	JSW Energy has not undertaken any such risk assessment as on date, however may look to take it up in the upcoming years.	
	205-2: Communication and training about anti-corruption policies and procedures	Business Responsibility and Sustainability Report - Pg. 266 Ethical Business at JSW Energy Pg- 149				
	205-3: Confirmed incidents of corruption and actions taken	Corporate Governance- Pg. 145				
Anti-competitive behavior						
	3- 3: 3-3:Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	206-1: Legal actions for anti-competitive behaviour, antitrust, and monopoly practices	Business Responsibility and Sustainability Report- Pg. 289				
Tax						
	207-1: Approach to tax	Climate Action and TCFD Alignment Pg. 159				
	207-2: Tax governance, control, and risk management	Climate Action and TCFD Alignment Pg. 159				
	207- 3: Stakeholder engagement and management of concerns related to tax		A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including: i. ii. iii. the approach to engagement with tax authorities; the approach to public policy advocacy on tax; the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.	Confidentiality constraints		

GRI Used	GRI 1: Foundation 2021					
GRI Standard	Disclosure	Section Reference	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
	207-4: Country-by-country reporting		A. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes. B. For each tax jurisdiction reported in Disclosure 207-4-a: i. Names of the resident entities; ii. iii. Primary activities of the organization; Number of employees, and the basis of calculation of this number; iv. Revenues from third-party sales; v. Revenues from intra-group transactions with other tax jurisdictions; vi. Profit/loss before tax; vii. Tangible assets other than cash and cash equivalents; viii. Corporate income tax paid on a cash basis; ix. Corporate income tax accrued on profit/loss; x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax. C. The time period covered by the information reported in Disclosure 207-4.	Confidentiality constraints		

GRI Used	GRI 1: Foundation 2021					
GRI Standard	Disclosure	Section Reference	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
Materials						
	3-3: Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	301-1: Materials used by weight or volume		Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by: i. non-renewable materials used; ii. renewable materials used	Information unavailable/ incomplete	JSW Energy is in the business of producing Energy and as on date only classifies its raw material as either recycled or reused input material	
	301-2: Recycled input materials used	Business Responsibility and Sustainability Reporting Principle 2 - Pg. 270				
	301-3: Reclaimed products and their packaging materials		Percentage of reclaimed products and their packaging materials for each product category	Not applicable	Our major product is energy produced from renewable and non-renewable sources. Hence, it is not applicable	
Energy						
	3-3: Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	302-1:Energy consumption within the organisation	Energy Management - Pg. 67, Business Responsibility and Sustainability Reporting Principle 6 - Pg. 281				
	302-2: Energy consumption outside of the organization		A. Energy consumption outside of the organization, in joules or multiples. B. Standards, methodologies, assumptions, and/or calculation tools used. C. Source of the conversion factors used.	Not applicable	JSW Energy's reporting boundary does not extend to any conusmption outside the organization	
	302-3:Energy Intensity	Business Responsibility and Sustainability Reporting Principle 6 - Pg. 281				
	302- 4: Reduction of energy consumption	Natural Capital - Pg. 215				
	302-5: Reductions in energy requirements of products and services	Natural Capital - Pg. 215				

GRI Used	GRI 1: Foundation 2021					
GRI Standard	Disclosure	Section Reference	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
Water						
	3-3:Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	303-1: Interactions with water as a shared resource	Water Management - Pg. 81				
	303- 2: Management of water discharge-related impacts	Wastewater and Effluent Management -Pg. 85				
	303-3: Water withdrawal	Water Management - Pg. 81				
	303-4: Water discharge	Business Responsibility and Sustainability Reporting Principle 6 - Pg. 283				
	303-5: Water consumption	Business Responsibility and Sustainability Reporting Principle 6 - Pg. 282				
Biodiversity						
	3-3: Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	304-1: Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Business Responsibility and Sustainability Reporting Principle 6 - Pg. 285				
	304-2:Significant impacts of activities, products and services on biodiversity	Biodiversity: Conservation and Restoration - Pg. 95				
	304-3: Habitats protected or restored	Biodiversity: Conservation and Restoration - Pg. 96				
	304-4: IUCN Red List species and national conservation list species with habitats in areas affected by operations	Biodiversity: Conservation and Restoration - Pg. 96				
Emissions						
	3-3: Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	305-1: Direct (Scope 1) GHG Emissions	Emission Management - Pg. 76				
	305-2: Energy indirect (Scope 2) GHG Emissions	Emission Management - Pg. 76				
	305- 3: Other indirect (Scope 3) GHG emissions	Emission Management - Pg. 76				
	305-4: GHG Emissions Intensity	Emission Management - Pg. 76				
	305-5: Reduction of GHG emissions	Emission Management - Pg. 76				
	305-6: Emissions of ozone-depleting substances (ODS)	Business Responsibility and Sustainability Reporting Principle 6 - Pg. 283				
	305-7: Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Air Emissions - Pg. 93, Business Responsibility and Sustainability Reporting Principle 6 - Pg. 283				

GRI Used	GRI 1: Foundation 2021					
GRI Standard	**Disclosure**	**Section Reference**	**Omission**			**GRI Sector Standard Ref. No.**
			Requirement(s) Omitted	**Reason**	**Explanation**	
Waste						
	3-3: Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	306-1:Waste generation and significant waste-related impacts	Waste Management - Pg. 86				
	306-2: Management of significant waste-related impacts	Waste Management - Pg. 86				
	306-3: Waste generated	Waste Management - Pg. 86				
	306-4: Waste diverted from disposal	Waste Management - Pg. 88				
	306-5: Waste directed to disposal	Business Responsibility and Sustainability Reporting Principle 6 - Pg. 285				
Supplier environmental assessment						
	3-3: Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	308-1:New suppliers that were screened using environmental criteria	Responsible Supply Chain Management - Pg. 128				
	308-2:Negative environmental impacts in the supply chain and actions taken		a. Number of suppliers assessed for environmental impacts. b. Number of suppliers identified as having significant actual and potential negative environmental impacts. c. Significant actual and potential negative environmental impacts identified in the supply chain. d. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.	Information unavailable/ incomplete	JSW Energy has started screening its suppliers against set ESG parameters and shall start reporting on the same in the upcoming years.	

GRI Used	GRI 1: Foundation 2021					
GRI Standard	Disclosure	Section Reference	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
Employment						
	3-3: Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	401- 1: New employee hires and employee turnover	Our People-Centric Approach Social Sustainability – Progress Starts with People - Pg. 105				
	401-2: Benefits provided to full-time employees that are not provided to temporary or part- time employees	Business Responsibility and Sustainability Report - Pg. 270				
	401-3: Parental leave	Business Responsibility and Sustainability Report - Pg. 272				
Labor/Management Relations						
	3-3: Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	402-1:Minimum notice periods regarding operational changes		a. Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them. b. For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements	Confidentiality constraints	JSW Energy does not wish to publish the required information as it is internal to the company	
Occupational Health and Safety						
	3-3: Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	403- 1: Occupational health and safety management system	Business Responsibility and Sustainability Report - Pg. 273				
	403-2: Hazard identification, risk assessment, and incident investigation	Business Responsibility and Sustainability Report - Pg. 273				
	403-3: Occupational health services	Business Responsibility and Sustainability Report - Pg. 273				

GRI Used	GRI 1: Foundation 2021					
GRI Standard	Disclosure	Section Reference	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
	403-4: Worker participation, consultation, and communication on occupational health and safety	Occupational Health & Safety - Pg. 114				
	403-5: Worker training on occupational health and safety	Occupational Health & Safety- Pg. 113				
	403-6: Promotion of worker health	Business Responsibility and Sustainability Report- Pg. 274				
	403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Business Responsibility and Sustainability Report - Pg. 273 Occupational Health & Safety Pg.112				
	403-8: Workers covered by an occupational health and safety management system	Business Responsibility and Sustainability Report - Pg. 273 Occupational Health & Safety Pg.112				
	403-9: Work-related injuries	Business Responsibility and Sustainability Report - Pg. 274				
	403-10: Work-related ill health	Business Responsibility and Sustainability Report - Pg. 274				
Training and Education						
	3-3: Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	404-1: Average hours of training per year per employee	Our People-Centric Approach Social Sustainability – Progress Starts with People -Pg. 105, Pg. 106				
	404-2: Programs for upgrading employee skills and transition assistance programs	Business Responsibility and Sustainability Report - Pg. 276				
	404-3: Percentage of employees receiving regular performance and career development reviews	Our People-Centric Approach Social Sustainability – Progress Starts with People - Pg. 102, Pg. 108				

GRI Used	GRI 1: Foundation 2021					
GRI Standard	Disclosure	Section Reference	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
Diversity and Equal Opportunity						
	3-3: Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	405-1: Diversity of governance bodies and employees	Business Responsibility and Sustainability Report - Pg. 254, Pg. 255				
	405-2: Ratio of basic salary and remuneration of women to men		a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation. b. The definition used for 'significant locations of operation'.	Confidentiality constraints	JSW Energy does not wish to publish the required information as it is internal to the company	
Non-Discrimination						
	3-3: Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	406-1: Incidents of discrimination and corrective actions taken	Business Responsibility and Sustainability Reporting - Pg. 280				
Freedom of Association and Collective Bargaining						
	407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Our People-Centric Approach Social Sustainability – Progress Starts with People -Pg. 109				
Child labor						
	3-3: Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	408-1: Operations and suppliers at significant risk for incidents of child labor	Our People-Centric Approach Social Sustainability –Progress Starts with People - Pg. 110				
Forced or Compulsory Labor						
	3-3: Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	409-1: Operations and suppliers at significant risk for incidents of child labor	Our People-Centric Approach Social Sustainability –Progress Starts with People -Pg. 110				

GRI Used	GRI 1: Foundation 2021					
GRI Standard	Disclosure	Section Reference	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
Security Practices						
	410-1: Security personnel trained in human rights policies or procedures	Our People-Centric Approach Social Sustainability –Progress Starts with People - Pg. 110				
Rights of Indigenous Peoples						
	411: Incidents of violations involving the rights of indigenous peoples	Human Rights Assessment- Pg. 110				
Local communities						
	3-3: Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	413- 1: Operations with local community engagement, impact assessments, and development programs	Community Development: Corporate Social Responsibilities (CSR) Pg. 135, 136				
	413-2: Operations with significant actual and potential negative impacts on local communities		a. Operations with significant actual and potential negative impacts on local communities, including: i. the location of the operations; ii. the significant actual and potential negative impacts of operations.	Information unavailable/ incomplete	The Company is currently not undertaking any such impact assessments	
Supplier social assessment						
	3-3: Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	414-1: New suppliers that were screened using social criteria	Responsible Supply Chain- Pg. 128				
	414-2 Negative social impacts in the supply chain and actions taken	Supplier Sustainability Assessment Pg.130				

GRI Used	GRI 1: Foundation 2021					
GRI Standard	Disclosure	Section Reference	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
Public Policy						
	3-3: Management of material topics	Business Responsibility and Sustainability Reporting Section A - Pg. 259				
	415-1 Political contributions	Political contributions	a. Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.	Not applicable	JSW Energy has not made any political contributions during the reporting period.	
			b. If applicable, how the monetary value of in-kind contributions was estimated.	Not applicable		
Customer health and safety						
	3-3: Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	416-1: Assessment of the health and safety impacts of product and service categories		a. Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	Not applicable	JSW Energy is in the business of producing energy	
	416-2: Incidents of non-compliance concerning the health and safety impacts of products and services	Business Responsibility and Sustainability Reporting - Pg. 291				

GRI Used	GRI 1: Foundation 2021					
GRI Standard	Disclosure	Section Reference	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
Marketing and labeling						
	3-3: Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	417-1:Requirements for product and service information and labeling		a. Whether each of the following types of information is required by the organization's procedures for product and service information and labeling: i. The sourcing of components of the product or service; ii. iii. Content, particularly with regard to substances that might produce an environmental or social impact; Safe use of the product or service; iv. Disposal of the product and environmental or social impacts; v. Other (explain) b. Percentage of significant product or service categories covered by and assessed for compliance with such procedures.	Not applicable	JSW Energy is in the business of producing energy	
	417-2: Incidents of non-compliance concerning product and service information and labeling	Business Responsibility and Sustainability Reporting - Pg. 291				
	417-3: Incidents of non-compliance concerning marketing communications	Business Responsibility and Sustainability Reporting - Pg. 291				
Customer privacy						
	3-3: Management of material topics	Business Responsibility and Sustainability Report - Pg. 260				
	418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data	Business Responsibility and Sustainability Reporting - Pg. 292				