

# GRI Content Index

Statement of use JSW Energy Limited has reported 'in accordance' with the GRI Standards for the period April 1, 2025 to March 31<sup>st</sup>, 2026

GRI 1 used GRI 1: Foundation 2021

Applicable GRI Sector Standard(s) Not Applicable

GRI 1: Foundation 2021						
GRI Used	GRI Standard	Disclosure	Section Reference	Omission		GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	
GRI 2: General Disclosures 2021		2-1: Organizational Details	JSW Energy- At a Glance- Pg. 10			
		2-2: Entities included in the organization's sustainability reporting	About This Report- Pg.8			
		2-3: Reporting period, frequency, and contact point	About This Report- Pg. 8			
		2-4: Restatements of information	About This Report- Pg. 8			
		2-5: External assurance	Independent Assurance Statement - Pg. 365			
		2-6: Activities, value chain, and other business relationships	Our Business Model- Pg.40			
		2-7: Employees	Workforce Breakdown - Pg.114			
		2-8: Workers who are not employees	Workforce Breakdown - Pg.114			
		2-9: Governance Structure and Composition	Corporate Governance Framework- Pg.285-288			
		2-10: Nomination and selection of the highest governance body	Corporate Governance Report- Pg. 296			
		2-11: Chair of the highest governing body	Corporate Governance Framework- Pg. 287			
		2-12: Role of the highest governance body in overseeing the management of impacts	Corporate Governance Report - Pg.285			
		2-13: Delegation of responsibility for managing impacts	Corporate Governance Framework - Pg.285			
		2-14: Role of the highest governance body in sustainability reporting	Sustainability Committee - Pg.299 & 300			
		2-15: Conflicts of interest	Business Responsibility and Sustainability Reporting - Principle 1 - Pg. 337			

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.

GRI 1: Foundation 2021								
GRI Used	GRI Standard	Disclosure	Section Reference	Omission		GRI Sector Standard Ref. No.		
				Requirement(s) Omitted	Reason		Explanation	
GRI 3: Material Topics 2021		2-16: Communication of critical concerns	Business Responsibility and Sustainability Reporting - Pg 326					
		2-17: Collective knowledge of the highest governance body	Corporate Governance Report - Pg.289					
		2-18: Evaluation of the performance of the highest governance body	Corporate Governance Report - Pg. 298					
		2-19: Remuneration policies	Compensation and Nomination & Remuneration Committee - Pg. 296					
		2-20: Process to determine remuneration	Compensation and Nomination & Remuneration Committee - Pg. 296					
		2-21: Annual total compensation ratio	Annexure D - Pg. 284					
		2-22: Statement on sustainable development strategy	Message from the Chairman and Managing Director - Pg. 30					
		2-23: Policy commitments	Business Responsibility and Sustainability Reporting Section B - Pg. 331					
		2-24: Embedding policy commitments	Ethical Business at JSW Energy- Pg. 167					
		2-25: Processes to remediate negative impacts	Business Responsibility and Sustainability Reporting - Pg. 347 & 348					
		2-26: Mechanisms for seeking advice and raising concerns	Business Responsibility and Sustainability Reporting Section A - Pg. 326					
		2-27: Compliance with laws and regulations	Corporate Governance Report Pg. 286 - 289					
		2-28: Membership associations	Business Responsibility and Sustainability Reporting: Principle 7 - Pg. 361					
		2-29: Approach to Stakeholder Engagement	Stakeholder engagement- Pg. 57					
		2-30: Collective bargaining agreements	Freedom of Association & Collective Bargaining- Pg. 117					
		3-1: Process to determine material topics		3-2: List of 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.
					Materiality- Pg. 59			
		<b>Economic Performance</b>						
				3-3: Management of Material topics	Business Responsibility and Sustainability Reporting Section A - Pg. 327			

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GRI 1: Foundation 2021						
GRI Used	GRI Standard	Disclosure	Section Reference	Omission		GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	
		201 - 1: Direct economic value generated and distributed	Financial Review- Pg. 231			
		201-2 Financial implications and other risks and opportunities due to climate change	Climate Action and TCFD Alignment - Pg. 68			
		201-3: Defined benefit plan obligations and other retirement plans		<p>A. If the plan's liabilities are met by the organization's general resources, the estimated value of those liabilities.</p> <p>B. If a separate fund exists to pay the plan's pension liabilities:</p> <p>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;</p> <p>ii. the basis on which that estimate has been arrived at;</p> <p>iii. when that estimate was made.</p> <p>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.</p> <p>D. Percentage of salary contributed by employee or employer.</p> <p>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.</p>	Not applicable	JSW Energy Ltd does not currently maintain any defined pension or retirement benefit plans.
		201-4 Financial assistance received from the government	Note No. 26 - Tax expense - Pg. 434			

GRI 1: Foundation 2021						
GRI Used	GRI Standard	Disclosure	Section Reference	Omission		GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	
		3-3: Management of material topics	Business Responsibility and Sustainability Reporting Section A - Pg. 327			
		202-1: Ratios of standard entry-level wage by gender compared to local minimum wage	Business Responsibility and Sustainability Reporting Principle 5 - Pg. 349			
		202-2 Proportion of senior management hired from the local community		<p>A. Percentage of senior management at significant locations of operation that are hired from the local community.</p> <p>B. The definition used for 'senior management'.</p> <p>C. The organization's geographical definition of 'local'.</p> <p>D. The definition used for 'significant locations of operation'.</p>	Information unavailable/incomplete	JSW Energy has not yet established a formal definition of "local" within operations and plans to incorporate this from the next reporting cycle onward.
		<b>Indirect economic impacts</b>				
		3-3: Management of material topics	Business Responsibility and Sustainability Reporting Section A - Pg. 327			
		203-1 Infrastructure investments and services supported	Corporate Social Responsibilities (CSR) - Pg. 148			
		203-2 Significant indirect economic impacts	Corporate Social Responsibilities (CSR) - Pg. 148			
		<b>Procurement practices</b>				
		3-3: Management of material topics	Business Responsibility and Sustainability Reporting Section A - Pg. 327			
		204-1 Proportion of spending on local suppliers	Business Responsibility and Sustainability Reporting Principle 8 - Pg. 362			

GRI 1: Foundation 2021						
GRI Used	GRI Standard	Disclosure	Section Reference	Omission		GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	
<b>Anti-corruption</b>						
	3-3: Management of material topics	Business Responsibility and Sustainability Reporting Section A - Pg. 327				
	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.	Information unavailable/incomplete	JSW Energy has not conducted a formal corruption risk assessment. However, no complaints related to corruption were reported during the reporting period, and no fines, penalties, or regulatory actions were imposed by any authorities.		
	205-2: Communication and training about anti-corruption policies and procedures	Business Responsibility and Sustainability Reporting Principle 1 - Pg. 335 Ethical Business at JSW Energy Pg- 167				
	205-3: Confirmed incidents of corruption and actions taken	Business Responsibility and Sustainability Reporting Principle 1 - Pg. 336				
<b>Anti-competitive behavior</b>						
	3-3-3: Management of material topics	Business Responsibility and Sustainability Reporting Section A - Pg. 327				
	206-1: Legal actions for anti-competitive behaviour, antitrust, and monopoly practices	Business Responsibility and Sustainability Reporting Principle 7 - Pg. 361				
<b>Tax</b>						
	207-1: Approach to tax	Tax Policy and Governance - Pg 171 - 173				
	207-2: Tax governance, control, and risk management	Tax Policy and Governance - Pg 171 - 173				

GRI 1: Foundation 2021						
GRI Used	GRI Standard	Disclosure	Section Reference	Omission		GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	
	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. 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			
	207-4: Country-by-country reporting					

GRI 1: Foundation 2021							
GRI Used	GRI Standard	Disclosure	Section Reference	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
<b>Materials</b>							
	3-3: Management of material topics		Business Responsibility and Sustainability Reporting Section A - Pg. 327				
	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	As an energy producer, JSW Energy currently classifies raw materials based on whether they are recycled or reused input materials.	
	301-2: Recycled input materials used		Business Responsibility and Sustainability Reporting Principle 2 - Pg. 338				
	301-3: Reclaimed products and their packaging materials			Percentage of reclaimed products and their packaging materials for each product category	Not applicable	JSW Energy's primary product is energy generated from renewable and non renewable sources. Accordingly, this disclosure is not applicable to the Company.	
<b>Energy</b>							
	3-3: Management of material topics		Business Responsibility and Sustainability Reporting Section A - Pg. 327				
	302-1: Energy consumption within the organisation		Energy Management - Pg. 75 Business Responsibility and Sustainability Reporting Principle 6 - Pg. 353				
	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 include consumption occurring outside the organization.	

GRI 1: Foundation 2021							
GRI Used	GRI Standard	Disclosure	Section Reference	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
<b>Water</b>							
	302-3: Energy intensity		Business Responsibility and Sustainability Reporting Principle 6 - Pg. 353				
	302-4: Reduction of energy consumption		Energy Management - Pg. 75-82				
	302-5: Reductions in energy requirements of products and services		Energy Management - Pg. 75-82				
<b>Water</b>							
	3-3: Management of material topics		Business Responsibility and Sustainability Reporting Section A - Pg. 327				
	303-1: Interactions with water as a shared resource		Water Management - Pg. 92				
	303-2: Management of water discharge-related impacts		Wastewater and Effluent Management -Pg. 98				
	303-3: Water withdrawal		Water Management - Pg. 93				
	303-4: Water discharge		Business Responsibility and Sustainability Reporting Principle 6 - Pg. 355 & 359				
	303-5: Water consumption		Business Responsibility and Sustainability Reporting Principle 6 - Pg. 354, 359				
<b>Biodiversity</b>							
	3-3: Management of material topics		Business Responsibility and Sustainability Reporting Section A - Pg. 327				
	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. 358				
	304-2: Significant impacts of activities, products and services on biodiversity		Biodiversity: Conservation and Restoration - Pg. 106 - 111				
	304-3: Habitats protected or restored		Biodiversity: Conservation and Restoration - Pg. 106 - 111				
	304-4: IUCN Red List species and national conservation list species with habitats in areas affected by operations		Biodiversity: Conservation and Restoration - Pg. 106 - 111				

GRI 1: Foundation 2021						
GRI Used	GRI Standard	Disclosure	Section Reference	Omission		GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	
<b>Emission</b>						
	3-3: Management of material topics	Business Responsibility and Sustainability Reporting Section A - Pg. 327				
	305-1: Direct (Scope 1) GHG Emissions	Emission Management - Pg. 88 - 91				
	305-2: Energy indirect (Scope 2) GHG Emissions	Emission Management - Pg. 88 - 91				
	305-3: Other indirect (Scope 3) GHG emissions	Emission Management - Pg. 88 - 91				
	305-4: GHG Emissions Intensity	Emission Management - Pg. 88 - 91				
	305-5: Reduction of GHG emissions	Emission Management - Pg. 78-82 and 88-91				
	305-6: Emissions of ozone-depleting substances (ODS)	Business Responsibility and Sustainability Reporting Principle 6 - Pg. 356				
	305-7: Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Air Emissions - Pg. 105 Business Responsibility and Sustainability Reporting Principle 6 - Pg. 356				
<b>Waste</b>						
	3-3: Management of material topics	Business Responsibility and Sustainability Reporting Section A - Pg. 327				
	306-1: Waste generation and significant waste-related impacts	Waste Management - Pg. 100-104				
	306-2: Management of significant waste-related impacts	Waste Management - Pg. 100-104				
	306-3: Waste generated	Waste Management - Pg. 100-104				
	306-4: Waste diverted from disposal	Waste Management - Pg. 100-104				
	306-5: Waste directed to disposal	Business Responsibility and Sustainability Reporting Principle 6 - Pg. 357				

GRI 1: Foundation 2021						
GRI Used	GRI Standard	Disclosure	Section Reference	Omission		GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	
<b>Supplier environmental assessment</b>						
	3-3: Management of material topics	Business Responsibility and Sustainability Reporting Section A - Pg. 327				
	308-1: New suppliers that were screened using environmental criteria	Responsible Supply Chain Management - Pg. 144-146				
	308-2: Negative environmental impacts in the supply chain and actions taken	Suppliers Sustainability Assessment - Pg. 146				
<b>Employment</b>						
	3-3: Management of material topics	Business Responsibility and Sustainability Reporting Section A - Pg. 327				
	401-1: New employee hires and employee turnover	Talent Attraction & Retention - Pg. 116				
	401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	Business Responsibility and Sustainability Reporting: Principle 3 - Pg. 339				
	401-3: Parental leave	Business Responsibility and Sustainability Reporting: Principle 3 - Pg. 341, 122				
<b>Labor/Management Relations</b>						
	3-3: Management of material topics	Business Responsibility and Sustainability Reporting Section A - Pg. 327				
	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 has chosen not to disclose the required information, as it pertains to internal company matters.		

GRI 1: Foundation 2021						
GRI Used	GRI Standard	Disclosure	Section Reference	Omission		GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	
<b>Occupational Health and Safety</b>						
	3-3: Management of material topics		Business Responsibility and Sustainability Reporting Section A - Pg. 327			
	403-1: Occupational health and safety management system		Business Responsibility and Sustainability Reporting: Principle 3 - Pg. 342			
	403-2: Hazard identification, risk assessment, and incident investigation		Business Responsibility and Sustainability Reporting: Principle 3 - Pg. 343			
	403-3: Occupational health services		Business Responsibility and Sustainability Reporting: Principle 3 - Pg. 343			
	403-4: Worker participation, consultation, and communication on occupational health and safety		Business Responsibility and Sustainability Reporting: Principle 3 - Pg. 343			
	403-5: Worker training on occupational health and safety		Occupational Health & Safety - Pg. 126 - 131			
	403-6: Promotion of worker health		Business Responsibility and Sustainability Report - Pg. 343			
	403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		Business Responsibility and Sustainability Report - Pg. 342 & 343			
	403-8: Workers covered by an occupational health and safety management system		Occupational Health & Safety Pg. 124 - 143			
	403-9: Work-related injuries		Business Responsibility and Sustainability Report - Pg. 342			
	403-10: Work-related ill health		Occupational Health & Safety Pg. 124			
			Business Responsibility and Sustainability Reporting: Principle 3 - Pg. 344			
			Health and Safety Performance Indicators - Pg. 143			

GRI 1: Foundation 2021						
GRI Used	GRI Standard	Disclosure	Section Reference	Omission		GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	
<b>Training and Education</b>						
	3-3: Management of material topics		Business Responsibility and Sustainability Reporting Section A - Pg. 327			
	404-1: Average hours of training per year per employee		Learning Metrics & Performance - Pg. 120, 121			
	404-2: Programs for upgrading employee skills and transition assistance programs		Business Responsibility and Sustainability Reporting: principle 3 - Pg. 342			
	404-3: Percentage of employees receiving regular performance and career development reviews		Business Responsibility and Sustainability Reporting: principle 3 - Pg. 342			
<b>Diversity and Equal Opportunity</b>						
	3-3: Management of material topics		Business Responsibility and Sustainability Reporting Section A - Pg. 327			
	405-1: Diversity of governance bodies and employees		Business Responsibility and Sustainability Reporting: Section A - Pg. 319, 341, 115, 117			
	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 has chosen not to disclose the detailed information, as it relates to internal company matters. However, median remuneration by employee category is disclosed in accordance with BRSS requirements.	
<b>Non-Discrimination</b>						
	3-3: Management of material topics		Business Responsibility and Sustainability Reporting Section A - Pg. 327			
	406-1: Incidents of discrimination and corrective actions taken		Business Responsibility and Sustainability Reporting: Principle 5- Pg. 351			

GRI 1: Foundation 2021						
GRI Used	GRI Standard	Disclosure	Section Reference	Omission		GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	
<b>Freedom of Association and Collective Bargaining</b>						
		407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Freedom of Association & Collective Bargaining -Pg. 117			
<b>Child labor</b>						
		3-3: Management of material topics	Business Responsibility and Sustainability Reporting Section A - Pg. 327			
		408-1: Operations and suppliers at significant risk for incidents of child labor	Business Responsibility and Sustainability Reporting; Principle 5 - Pg. 351			
<b>Forced or Compulsory Labor</b>						
		3-3: Management of material topics	Business Responsibility and Sustainability Reporting Section A - Pg. 327			
		409-1: Operations and suppliers at significant risk for incidents of forced or Compulsory Labor	Business Responsibility and Sustainability Reporting; Principle 5 - Pg. 351-353			
<b>Security Practices</b>						
		410-1: Security personnel trained in human rights policies or procedures	Human Rights training - Pg. 118			
<b>Rights of Indigenous Peoples</b>						
		411: Incidents of violations involving the rights of indigenous peoples	Human Rights Assessment- Pg. 118			
<b>Local communities</b>						
		3-3: Management of material topics	Business Responsibility and Sustainability Reporting Section A - Pg. 327			
		413- 1: Operations with local community engagement, impact assessments, and development programs	Corporate Social Responsibilities (CSR) Pg. 148			
		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

GRI 1: Foundation 2021						
GRI Used	GRI Standard	Disclosure	Section Reference	Omission		GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	
<b>Supplier social assessment</b>						
		3-3: Management of material topics	Business Responsibility and Sustainability Reporting Section A - Pg. 327			
		414-1: New suppliers that were screened using social criteria	Suppliers Sustainability Assessment - Pg. 146			
		414-2 Negative social impacts in the supply chain and actions taken	Supplier Sustainability Assessment Pg. 146			
<b>Public Policy</b>						
		3-3: Management of material topics	Business Responsibility and Sustainability Reporting Section A - Pg. 327			
		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. b. If applicable, how the monetary value of in-kind contributions was estimated.	Not applicable Not applicable	JSW Energy did not make any political contributions during the reporting period.
<b>Customer health and safety</b>						
		3-3: Management of material topics	Business Responsibility and Sustainability Reporting Section A - Pg. 327			
		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	Considering the nature of JSW Energy's operations in energy production, this disclosure is not applicable to the Company.
		416-2: Incidents of non-compliance concerning the health and safety impacts of products and services	Business Responsibility and Sustainability Reporting; Principle 9 - Pg. 364			

GRI 1: Foundation 2021						
GRI Used	GRI Standard	Disclosure	Section Reference	Omission		GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	
<b>Marketing and labeling</b>						
	3-3: Management of material topics		Business Responsibility and Sustainability Reporting Section A - Pg. 327			
	417-1: Requirements for product and service information and labeling			<p>a. Whether each of the following types of information is required by the organization's procedures for product and service information and labeling:</p> <ul style="list-style-type: none"> <li>i. The sourcing of components of the product or service; ii. 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)</li> <li>b. Percentage of significant product or service categories covered by and assessed for compliance with such procedures.</li> </ul>	Not applicable	Considering the nature of JSW Energy's operations in energy production, this disclosure is not applicable to the Company.
	417-2: Incidents of non-compliance concerning product and service information and labelling		Business Responsibility and Sustainability Reporting: Principle 9 - Pg. 364			
	417-3: Incidents of non-compliance concerning marketing communications		Business Responsibility and Sustainability Reporting: Principle 9 - Pg. 364			
<b>Customer privacy</b>						
	3-3: Management of material topics		Business Responsibility and Sustainability Reporting Section A - Pg. 327			
	418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data		Business Responsibility and Sustainability Reporting: Principle 9 - Pg. 364			