## **GRI CONTENT INDEX**

GRI Standard Number	GRI Standard Title	Disclosure No.	Disclosure Title	Reference with Integrated Reporting	Page number
Organisatio	onal Profile				
GRI 102	General Disclosure	102-1	Name of the organisation	JSW Energy Limite	d
GRI 102	General Disclosure	102-2	Activities, brands, products, and services	Business Segments	151
GRI 102	General Disclosure	102-3	Location of headquarters	Corporate Information	213
GRI 102	General Disclosure	102-4	Location of operations	Our Nationwide Presence, Corporate Information	26, 213
GRI 102	General Disclosure	102-5	Ownership and legal form	General information	302
GRI 102	General Disclosure	102-6	Markets served	Company Overview	150
GRI 102	General Disclosure	102-7	Scale of the organisation	Business Responsibility & Sustainability Report	163
GRI 102	General Disclosure	102-8	Information on employees and other workers	Social Development - Our Pride, Our People	73
GRI 102	General Disclosure	102-11	Precautionary principle or approach	Risk Management and Mitigation	155
GRI 102	General Disclosure	102-13	Membership of Associations	Business Responsibility & Sustainability Report	194

Strategy	Strategy								
GRI 102	General Disclosure	102-14	Statement from senior decision-maker	Message from the Chairman and Managing Director	30				
GRI 102	General Disclosure	102-15	Key impacts, risks, and opportunities	Type of Risk/Opportunity, Risk Movement, Impact, Risk response strategies (Table)	9, 46, 57, 157, 200				

Ethics and Integrity								
GRI 102	General Disclosure	102-16	Values, principles, standards, and norms of behavior	Company's Governance Philosophy	252			
GRI 102	General Disclosure	102-17	Mechanisms for advice and concerns about ethics	Business Ethics, Corporate Policies / Ethics	88, 226, 274			

Governance							
GRI 102	General Disclosure	102-18	Governance structure	Corporate Governance Framework	251		
GRI 102	General Disclosure	102-21	Consulting stakeholders on economic, environmental, and social topics	Engaging with Stakeholders	48, 49		
GRI 102	General Disclosure	102-22	Composition of the highest governance body and its committees	Corporate Governance Report	253		
GRI 102	General Disclosure	102-23	Chair of the highest governance body	Corporate Governance Report	253		
GRI 102	General Disclosure	102-24	Nominating and selecting the highest governance body	Corporate Governance Report	259		
GRI 102	General Disclosure	102-25	Conflicts of interest	Business Responsibility & Sustainability Report	172		
GRI 102	General Disclosure	102-26	Role of highest governance body in setting purpose, values, and strategy	Corporate Governance Report	256		

GRI Standard Number	GRI Standard Title	Disclosure No.	Disclosure Title	Reference with Integrated Reporting	Page number
GRI 102	General Disclosure	102-30	Effectiveness of risk management processes	Risk Management and Mitigation	155
GRI 102	General Disclosure	102-33	Communicating critical concerns	Mitigation	262
GRI 102	General Disclosure	102-34	Nature and total number of critical concerns	Corporate Governance	262
GRI 102	General Disclosure	102-35	Remuneration policies	Report	260
GRI 102	General Disclosure	102-36	Process for determining remuneration		260

Stakeholder Engagement								
GRI 102	General Disclosure	102-40	List of stakeholder groups					
GRI 102	General Disclosure	102-42	Identifying and selecting stakeholders	Engaging with Stakeholders	40.40			
GRI 102	General Disclosure	102-43	Approach to stakeholder engagement	– Long-Term Value Creation	48, 49			
GRI 102	General Disclosure	102-44	Key topics and concerns raised					

Reporting	Practice				
GRI 102	General Disclosure	102-45	Entities included in the consolidated financial statements	NOTES to the Consolidated Financial Statement	392
GRI 102	General Disclosure	102-46	Defining report content and topic Boundaries	About this Report	12
GRI 102	General Disclosure	102-47	List of material topics	Materiality	50, 51
GRI 102	General Disclosure	102-48	Restatements of information	NA	-
GRI 102	General Disclosure	102-49	Changes in reporting	NA	-
GRI 102	General Disclosure	102-50	Reporting period	About this Report	12
GRI 102	General Disclosure	102-51	Date of most recent report	Integrated Annual Report FY2020-21 (www.jsw.in/ energy)	-
GRI 102	General Disclosure	102-52	Reporting cycle	About this Report	12
GRI 102	General Disclosure	102-53	Contact point for questions regarding the report	Corporate Information	213
GRI 102	General Disclosure	102-54	Claims of reporting in accordance with the GRI Standards	Independent Limited Assurance on Sustainability Disclosures	279
GRI 102	General Disclosure	102-55	GRI content index	GRI Content Index	486
GRI 102	General Disclosure	102-56	External assurance	Independent Limited Assurance on Sustainability Disclosures	279

Economic Performance							
GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary				
GRI 103	Management Approach	103-2	The management approach and its components	Financial Capital	92		
GRI 103	Management Approach	103-3	Evaluation of the management approach				

GRI Standard Number	GRI Standard Title	Disclosure No.	Disclosure Title	Reference with Integrated Reporting	Page number
GRI 201	Economic Performance	201-1	Direct economic value generated & distributed	Consolidated Financial Performance	155
GRI 201	Economic Performance	201-2	Financial implications and other risks and opportunities due to climate change	Key Climate Change Risks and Opportunities	57

Indirect Economic Impacts							
GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary	Financial Capital	92		
GRI 103	Management Approach	103-2	The management approach and its components				
GRI 103	Management Approach	103-3	Evaluation of the management approach				
GRI 203	Indirect Economic Impacts	203-1	Infrastructure, investment & services supported	latalla atual Ossiital	100		
GRI 203	Indirect Economic Impacts	203-2	Significant Indirect Economic Impacts	Intellectual Capital	132		

Materials							
GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary	Manufactured Capital	98		
GRI 103	Management Approach	103-2	The management approach and its components				
GRI 103	Management Approach	103-3	Evaluation of the management approach				
GRI 301	Materials	301-1	Materials used by Weight or Volume	Kay Dayfaymanaa Indiaataya	100		
GRI 301	Materials	301-2	Recycle Input Materials used	Key Performance Indicators	102		

Energy							
GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary				
GRI 103	Management Approach	103-2	The management approach and its components	Manufactured Capital, Natural Capital	98, 126		
GRI 103	Management Approach	103-3	Evaluation of the management approach				
GRI 302	Energy	302-4	Reduction in Energy Consumption	Energy Saving Initiatives	136, 137		

Water And	Water And Effluents						
GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary		126		
GRI 103	Management Approach	103-2	The management approach and its components	Natural Capital			
GRI 103	Management Approach	103-3	Evaluation of the management approach				
GRI 303	Water And Effluents	303-1	Interactions with water as a shared resource		64		
GRI 303	Water And Effluents	303-4	Water discharge	Environmental Stewardship	66		
GRI 303	Water And Effluents	303-5	Water consumption		64		



GRI Standard Number	GRI Standard Title	Disclosure No.	Disclosure Title	Reference with Integrated Reporting	Page number
Emission					
GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary		
GRI 103	Management Approach	103-2	The management approach and its components	Natural Capital	126
GRI 103	Management Approach	103-3	Evaluation of the management approach		
GRI 305	Emission	305-1	Direct (Scope 1) GHG emissions		55
GRI 305	Emission	305-2	Energy indirect (Scope 2) GHG emissions		55
GRI 305	Emission	305-3	Other indirect (Scope 3) GHG emissions	Environmental Ctayyardahin	55
GRI 305	Emission	305-4	GHG emissions intensity	Environmental Stewardship, Energy Saving Initiatives	54
GRI 305	Emission	305-4	Reduction of GHG emissions		137
GRI 305	Emission	305-7	Nitrogen Oxides (NOX), Sulphur Oxides (SOX) and other significant Air emissions		70

Waste					
GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary		
GRI 103	Management Approach	103-2	The management approach and its components	Natural Capital	126
GRI 103	Management Approach	103-3	Evaluation of the management approach	-	
GRI 306	Waste	306-1	Waste generation and significant waste-related impacts		
GRI 306	Waste	306-2	Waste by Type and Disposal method	Waste Management	68
GRI 306	Waste	306-3	Waste generated		
GRI 306	Waste	306-4	Waste diverted from disposal		

Environme	ent				
GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary	Social and Relationship Capital, Natural Capital	116, 126
GRI 103	Management Approach	103-2	The management approach and its components		
GRI 103	Management Approach	103-3	Evaluation of the management approach		
GRI 307	Environment	307-1	Non-Compliances of the Environmental Laws and Regulations		

Employme	nt				
GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary		
GRI 103	Management Approach	103-2	The management approach and its components	Human Capital	116
GRI 103	Management Approach	103-3	Evaluation of the management approach		
GRI 401	Employment	401-1	New employee hire and employee turnover	Key Aspects of Talent Acquisition	122

GRI Standard Number	GRI Standard Title	Disclosure No.	Disclosure Title	Reference with Integrated Reporting	Page number
Occupation	al Health & Safety				
GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary		
GRI 103	Management Approach	103-2	The management approach and its components	Human Capital	108
GRI 103	Management Approach	103-3	Evaluation of the management approach		
GRI 403	Occupational Health & Safety	403-1	Occupational Health & Safety management system		75, 76, 77, 78, 79, 109, 110, 115,
GRI 403	Occupational Health & Safety	403-3	Occupational health services	Safety – The only way to	
GRI 403	Occupational Health & Safety	403-5	Worker training on occupational health & safety	conduct Business, The Care Model of JSW Energy, Safety	
GRI 403	Occupational Health & Safety	403-6	Promotion on worker health	- A Way of Life at JSW Energy	
GRI 403	Occupational Health & Safety	403-9	Work related injuries		

Training & E	Training & Education						
GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary	Human Capital	108		
GRI 103	Management Approach	103-2	The management approach and its components				
GRI 103	Management Approach	103-3	Evaluation of the management approach				
GRI 404	Training & Education	404-1	Average hours of training per year per employee	Cocial Development	73, 76, 111, 115, 176, 207		
GRI 404	Training & Education	404-2	Program for upgrading employee skills and transition assistance program	Social Development - Our Pride, Our People			

Diversity a	Diversity and Equal Opportunities						
GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary	Human Capital	108,113		
GRI 103	Management Approach	103-2	The management approach and its components				
GRI 103	Management Approach	103-3	Evaluation of the management approach				
GRI 405	Diversity and Equal Opportunities	405-1	Diversities of governance bodies and employees	Social Development - Our Pride, Our People	73		

Non Discrir	nination				
GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary	Human Capital	
GRI 103	Management Approach	103-2	The management approach and its components		108
GRI 103	Management Approach	103-3	Evaluation of the management approach		
GRI 406	Non Discrimination	406-1	Incident of discrimination and corrective actions taken	Respecting Human Rights	89

GRI Standard Number	GRI Standard Title	Disclosure No.	Disclosure Title	Reference with Integrated Reporting	Page number
CHILD LABO	R				
GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary		108
GRI 103	Management Approach	103-2	The management approach and its components	Human Capital	
GRI 103	Management Approach	103-3	Evaluation of the management approach	-	
GRI 408	Local Communities	408-1	Operations and suppliers at significant risk for incidents of child labor	Respecting Human Rights	89

FORCED OR COMPULSORY LABOR						
GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary	Human Capital	108	
GRI 103	Management Approach	103-2	The management approach and its components			
GRI 103	Management Approach	103-3	Evaluation of the management approach			
GRI 409	Local Communities	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Respecting Human Rights	89	

Local Communities							
GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary	Human Capital	108		
GRI 103	Management Approach	103-2	The management approach and its components				
GRI 103	Management Approach	103-3	Evaluation of the management approach				
GRI 413	Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	Community Development - Rejuvenating Lives	82 to 86		

Socio-Economic Compliance								
GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary	- Social and Relationship Capital	116 to 125			
GRI 103	Management Approach	103-2	The management approach and its components					
GRI 103	Management Approach	103-3	Evaluation of the management approach					
GRI 419	Socio Economic Compliance	419-1	Non-compliance with laws and regulations in the social and economic area					