

GRI CONTENT INDEX

Statement of use		JSW Energy Limited has reported in accordance with the GRI Standards for the period April 1, 2022 to March 31 st , 2023				GRI SECTOR STANDARD REF. NO.	
GRI 1 used	Applicable GRI Sector Standard(s)	DISCLOSURE	LOCATION	OMISSION	REASON		EXPLANATION
GRI STANDARD/ OTHER SOURCE				REQUIREMENT(S) OMITTED			
GENERAL DISCLOSURES							
GRI 2: General Disclosures 2021	2-1 Organizational details	JSW Energy Limited					
	2-2 Entities included in the organization's sustainability reporting	About This Report Pg. 12					
	2-3 Reporting period, frequency and contact point information	About This Report Pg. 12					
	2-4 Restatements of information	About This Report Pg. 12					
	2-5 External assurance	Independent Limited Assurance on Sustainability Disclosures Pg. 289					
	2-6 Activities, value chain and other business relationships	Our Business Model Pg. 38					
	2-7 Employees	Social Sustainability – Progress Starts with People Pg. 77					
	2-8 Workers who are not employees	Business Responsibility and Sustainability Reporting Section A Pg. 163					
	2-9 Governance structure and composition	Corporate Governance Framework Pg. 261					
				A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available			
						B. describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported: in head count, full-time equivalent (FTE), or using another methodology; i. at the end of the reporting period, as an average across the reporting period, or using another methodology; C. describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods.	JSW Energy hires contractual workers on project/need basis hence the methodology for varies during the financial year.
						JSW Energy hires contractual workers on project/need basis hence the fluctuations have not been provided in the report	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	Corporate Governance Report Pg. 262				
	2-11 Chair of the highest governance body	Corporate Governance Framework Pg. 261				
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance Report Pg. 262				
	2-13 Delegation of responsibility for managing impacts	Corporate Governance Framework Pg. 261				
	2-14 Role of the highest governance body in sustainability reporting	ESG Governance Structure at JSW Energy Pg. 56				
	2-15 Conflicts of interest	Business Responsibility and Sustainability Reporting - Principle 1 Pg. 175				
	2-16 Communication of critical concerns	Our Sustainability Strategy Pg. 44				
	2-17 Collective knowledge of the highest governance body	Business Responsibility and Sustainability Reporting - Principle 1 Pg. 173				
	2-18 Evaluation of the performance of the highest governance body	Corporate Governance Report Pg. 271				
	2-19 Remuneration policies	Remuneration Policy Pg. 237				
	2-20 Process to determine remuneration	Remuneration Policy Pg. 237				
	2-21 Annual total compensation ratio	Annexure D Pg. 260	C. Report contextual information necessary to understand the data and how the data has been compiled.	Confidentiality constraints	The methodology for compiling the data for compensation ratio is internal to the organisation and cannot be published in public domain	
	2-22 Statement on sustainable development strategy	Message from the Chairman and Managing Director Pg. 32				
2-23 Policy commitments	Business Responsibility and Sustainability Reporting Section B Pg. 170					

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 2: General Disclosures 2021	2-24 Embedding policy commitments		A. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: i. how it allocates responsibility to implement the commitments across different levels within the organization; ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures; iii. how it implements its commitments with and through its business relationships; iv. training that the organization provides on implementing the commitments.	Information unavailable/incomplete	JSW Energy is currently in the process of establishing a system to map the requirements and same shall be formalised in the upcoming years	
	2-25 Processes to remediate negative impacts	Engaging with stakeholders - Long term value creation Pg. 48 Materiality Pg. 50				
	2-26 Mechanisms for seeking advice and raising concerns	Business Responsibility and Sustainability Reporting Section A Pg. 166				
	2-27 Compliance with laws and regulations	Corporate Policies and Ethics Pg. 285				
GRI 3: Material Topics 2021	2-28 Membership associations	Business Responsibility and Sustainability Reporting Principle 7 Pg. 199				
	2-29 Approach to stakeholder engagement	Engaging with Stakeholders - Long Term Value Creation Pg. 48				
	2-30 Collective bargaining agreements	Business Responsibility and Sustainability Reporting Principle 3 Pg. 179				
MATERIAL TOPICS						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality Pg. 50	A gray 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. 50				
ECONOMIC PERFORMANCE						
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 166				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Financial Review Pg. 154					
	201-2 Financial implications and other risks and opportunities due to climate change		Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including: <ul style="list-style-type: none"> i. a description of the risk or opportunity and its classification as either physical, regulatory, or other; ii. a description of the impact associated with the risk or opportunity; iii. the financial implications of the risk or opportunity before action is taken; iv. the methods used to manage the risk or opportunity; v. the costs of actions taken to manage the risk or opportunity. 	Information unavailable/incomplete	JSW Energy is currently undertaking TCFD Assessment for its operations which shall help the organization understand the financial implications due to climate change risks and opportunities. The organization shall publish the same in the upcoming years upon completion of the TCFD Assessment		
	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.	Not applicable	JSW Energy Ltd does not have any defined pension or retirement benefit plan		
			B. If a separate fund exists to pay the plan's pension liabilities: <ul style="list-style-type: none"> 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. 	Not applicable			
			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.	Not applicable			
			D. Percentage of salary contributed by employee or employer.	Not applicable			
			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			
	201-4 Financial assistance received from government	Note 29 - Tax Expense Pg. 458					

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
MARKET PRESENCE						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg 168				
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage 202-2 Proportion of senior management hired from the local community	Business Responsibility and Sustainability Reporting Principle 5 Pg. 187	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 Information unavailable/incomplete Information unavailable/incomplete 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						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg 168				
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported 203-2 Significant indirect economic impacts	Empowering Communities - Creating a Social Impact Pg. 91 Empowering Communities - Creating a Social Impact Pg. 89				
PROCUREMENT PRACTICES						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg 167				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Business Responsibility and Sustainability Reporting Principle 8 Pg 200				
ANTI-CORRUPTION						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg 168				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption		A. Total number and percentage of operations assessed for risks related to corruption.	Information 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 Ethics Pg. 99	B. Significant risks related to corruption identified through the risk assessment.	Information unavailable/incomplete		
	205-3 Confirmed incidents of corruption and actions taken	Vigil Mechanism Pg. 99				
ANTI-COMPETITIVE BEHAVIOR						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 169				
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Business Responsibility and Sustainability Reporting Principle 7 Pg. 199				
TAX						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 166				
GRI 207: Tax 2019	207-1 Approach to tax		A. A description of the approach to tax, including: <ul style="list-style-type: none"> i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available; ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review; iii. the approach to regulatory compliance; iv. how the approach to tax is linked to the business and sustainable development strategies of the organization. 	Confidentiality constraints	The Tax Strategy and all the related requirements are internal to JSW Energy and hence cannot be disclosed in the public domain.	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 207: Tax 2019	207-2 Tax governance, control, and risk management		A. A description of the tax governance and control framework, including: <ul style="list-style-type: none"> i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy; ii. how the approach to tax is embedded within the organization; iii. the approach to tax risks, including how risks are identified, managed, and monitored; iv. how compliance with the tax governance and control framework is evaluated. 	Confidentiality constraints	The Tax Strategy and all the related requirements are internal to JSW Energy and hence cannot be disclosed in the public domain.	
			B. A description of the mechanisms to raise concerns about the organization's business conduct and the organization's integrity in relation to tax.	Confidentiality constraints		
			C. A description of the assurance process for disclosures on tax including, if applicable, a link or reference to the external assurance report(s) or assurance statement(s).	Confidentiality constraints		
	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: <ul style="list-style-type: none"> i. the approach to engagement with tax authorities; ii. the approach to public policy advocacy on tax; iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders. 	Confidentiality constraints		
	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. <p>B. For each tax jurisdiction reported in Disclosure 207-4-a:</p> <ul style="list-style-type: none"> i. Names of the resident entities; ii. Primary activities of the organization; iii. 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. 	Confidentiality constraints		
			C. The time period covered by the information reported in Disclosure 207-4.	Confidentiality constraints		

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
MATERIALS						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 169				
GRI 301: Materials 2016	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. 177				
	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						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 169				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Business Responsibility and Sustainability Reporting Principle 6 Pg. 190				
	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 Not applicable Not applicable	JSW Energy's reporting boundary does not extend to any consumption outside the organization	
	302-3 Energy intensity	Business Responsibility and Sustainability Reporting Principle 6 Pg. 190				
	302-4 Reduction of energy consumption	Climate Strategy - Advancing for Deeper Decarbonisation Pg. 57				
	302-5 Reductions in energy requirements of products and services	Climate Strategy - Advancing for Deeper Decarbonisation Pg. 57				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
WATER AND EFFLUENTS						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 168				
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water Pg. 67				
	303-2 Management of water discharge-related impacts	Effluent Management Pg. 69				
	303-3 Water withdrawal	Water Withdrawal Pg. 68				
	303-4 Water discharge	Business Responsibility and Sustainability Reporting Principle 3 Pg. 194				
	303-5 Water consumption	Business Responsibility and Sustainability Reporting Principle 3 Pg. 191				
BIODIVERSITY						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 168				
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		a. For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information: i. Geographic location; ii. Subsurface and underground land that may be owned, leased, or managed by the organization; iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas; iv. Type of operation (office, manufacturing or production, or extractive); v. Size of operational site in km2 (or another unit, if appropriate); vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem); vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation).	Information unavailable/incomplete	JSW Energy is currently in the process of undertaking a Biodiversity Risk Assessment across its operational sites and shall report on the requirements in the upcoming years	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products and services on biodiversity		<p>a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:</p> <ul style="list-style-type: none"> i. Construction or use of manufacturing plants, mines, and transport infrastructure; ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources); iii. Introduction of invasive species, pests, and pathogens; iv. Reduction of species; v. Habitat conversion; vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level). 	Information unavailable/incomplete	JSW Energy is currently in the process of undertaking a Biodiversity Risk Assessment across its operational sites and shall report on the requirements in the upcoming years	
	304-3 Habitats protected or restored		<p>b. Significant direct and indirect positive and negative impacts with reference to the following:</p> <ul style="list-style-type: none"> i. Species affected; ii. Extent of areas impacted; iii. Duration of impacts; iv. Reversibility or irreversibility of the impacts. <p>a. Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.</p> <p>b. Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.</p> <p>c. Status of each area based on its condition at the close of the reporting period.</p> <p>d. Standards, methodologies, and assumptions used.</p>	Information unavailable/incomplete		
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations		<p>A. Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk:</p> <ul style="list-style-type: none"> i. Critically endangered ii. Endangered iii. Vulnerable iv. Near threatened v. Least concern 	Information unavailable/incomplete		

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
EMISSIONS						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 169				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Climate Strategy - Advancing for Deeper Decarbonisation Pg. 56				
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	Climate Strategy - Advancing for Deeper Decarbonisation Pg. 56				
	305-3 Other indirect (Scope 3) GHG emissions	Climate Strategy - Advancing for Deeper Decarbonisation				
	305-4 GHG emissions intensity	Business Responsibility and Sustainability Reporting Principle 6 Pg. 191				
	305-5 Reduction of GHG emissions	Business Responsibility and Sustainability Reporting Principle 6 Pg. 192				
	305-6 Emissions of ozone-depleting substances (ODS)	Business Responsibility and Sustainability Reporting Principle 6 Pg. 191				
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Business Responsibility and Sustainability Reporting Principle 6 Pg. 191				
WASTE						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 169				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Business Responsibility and Sustainability Reporting Principle 6 Pg. 192				
	306-2 Management of significant waste-related impacts	Waste Management Pg. 170				
	306-3 Waste generated	Business Responsibility and Sustainability Reporting Principle 6 Pg. 192				
	306-4 Waste diverted from disposal	Business Responsibility and Sustainability Reporting Principle 6 Pg. 192				
	306-5 Waste directed to disposal	Business Responsibility and Sustainability Reporting Principle 6 Pg. 192				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
SUPPLIER ENVIRONMENTAL ASSESSMENT						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 167				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria 308-2 Negative environmental impacts in the supply chain and actions taken		a. Percentage of new suppliers that were screened using environmental criteria. 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 Information unavailable/incomplete Information unavailable/incomplete Information unavailable/incomplete Information unavailable/incomplete 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.	
EMPLOYMENT						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 168				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees 401-3 Parental leave	Social Sustainability - Progress Starts with People Pg. 77 Business Responsibility and Sustainability Reporting Principle 3 Pg. 178 Business Responsibility and Sustainability Reporting Principle 3 Pg. 179				
LABOR/MANAGEMENT RELATIONS						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 168				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 402: Labor/ Management Relations 2016	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.	Confidentiality constraints	JSW Energy does not wish to publish the required information as it is internal to the company	
			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		
OCCUPATIONAL HEALTH AND SAFETY						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 167				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Business Responsibility and Sustainability Reporting Principle 3 Pg. 180				
	403-2 Hazard identification, risk assessment, and incident investigation	Health and Safety Pg. 82				
	403-3 Occupational health services	Business Responsibility and Sustainability Reporting Principle 3 Pg. 180				
	403-4 Worker participation, consultation, and communication on occupational health and safety	Business Responsibility and Sustainability Reporting Principle 3 Pg. 181				
	403-5 Worker training on occupational health and safety	Safety Governance Structure Pg. 82				
	403-6 Promotion of worker health	Health and Safety Pg. 85				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Business Responsibility and Sustainability Reporting Principle 3 Pg. 181				
	403-8 Workers covered by an occupational health and safety management system	Health and Safety Pg. 82				
		Business Responsibility and Sustainability Reporting Principle 3 Pg. 180				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	Health and Safety Pg. 85 Business Responsibility and Sustainability Reporting Principle 3 Pg. 180				
	403-10 Work-related ill health	Health and Safety Pg. 85 Business Responsibility and Sustainability Reporting Principle 3 Pg. 181				
TRAINING AND EDUCATION						
GRI 404: Training and Education 2016	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 168				
	404-1 Average hours of training per year per employee	Social Sustainability - Progress Starts with People Pg. 77				
	404-2 Programs for upgrading employee skills and transition assistance programs	Business Responsibility and Sustainability Reporting Principle 3 Pg 184				
GRI 405: Diversity and Equal Opportunity 2016	404-3 Percentage of employees receiving regular performance and career development reviews	Social Sustainability - Progress Starts with People Pg.77				
	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 168				
DIVERSITY AND EQUAL OPPORTUNITY						
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Business Responsibility and Sustainability Reporting Section A Pg. 163 & 164				
	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		
			Confidentiality constraints			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
NON-DISCRIMINATION						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 168				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Prevention of Sexual Harrasment Respecting Human Rights Pg. 99				
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 168				
GRI 407: Freedom of Association and Collective Bargaining 2016	407- 1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Responsible Supply Chain Management Pg. 88 Respecting Human Rights Pg. 99				
CHILD LABOR						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 168				
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Respecting Human Rights Pg. 99				
FORCED OR COMPULSORY LABOR						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 168				
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Respecting Human Rights Pg. 99				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
SECURITY PRACTICES						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 168				
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures		a. Percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security.	Information unavailable/incomplete	JSW Energy is in the process of the undertaking a human rights assessment and shall start reporting on the requirements in the upcoming years	
			b. Whether training requirements also apply to third-party organizations providing security personnel.	Information unavailable/incomplete		
RIGHTS OF INDIGENOUS PEOPLES						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 168				
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples		a. Total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period.	Not applicable	There are no indigenous communities identified around JSW Energy's operating sites.	
			b. Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action.	Not applicable		
LOCAL COMMUNITIES						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 168				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Social and Relationship Capital Pg. 122				
	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 STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
SUPPLIER SOCIAL ASSESSMENT						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 167				
GRI 41 4: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria		a. Percentage of new suppliers that were screened using social criteria.	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 41 4: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken		a. Number of suppliers assessed for social impacts. b. Number of suppliers identified as having significant actual and potential negative social impacts. c. Significant actual and potential negative social impacts identified in the supply chain. d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.	Information unavailable/incomplete Information unavailable/incomplete Information unavailable/incomplete 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.	
PUBLIC POLICY						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 167				
GRI 41 5: Public Policy 2016	415-1 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 has not made any political contributions during the reporting period.	
CUSTOMER HEALTH AND SAFETY						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 167				
GRI 41 6: Customer Health and Safety 2016	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	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		<p>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by:</p> <p>i. incidents of non-compliance with regulations resulting in a fine or penalty;</p> <p>ii. incidents of non-compliance with regulations resulting in a warning;</p> <p>iii. incidents of non-compliance with voluntary codes.</p> <p>b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p>	Not applicable	JSW Energy is in the business of producing energy	
MARKETING AND LABELING						
GRI 3: Material Topics 2021	3-3 Management of material topics		<p>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. describe its policies or commitments regarding the material topic;</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <p>i. actions to prevent or mitigate potential negative impacts;</p> <p>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>iii. actions to manage actual and potential positive impacts;</p> <p>e. report the following information about tracking the effectiveness of the actions taken:</p> <p>i. processes used to track the effectiveness of the actions;</p> <p>ii. goals, targets, and indicators used to evaluate progress;</p> <p>iii. the effectiveness of the actions, including progress toward the goals and targets;</p> <p>iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures;</p> <p>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>	Not applicable	Marketing and Labeling is not a Material Topic for JSW Energy	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling		a. Whether each of the following types of information is service information and labeling: 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; iii. 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 Principle 9 Pg. 202				
	417-3 Incidents of non-compliance concerning marketing communications	Business Responsibility and Sustainability Reporting Principle 9 Pg. 202				
CUSTOMER PRIVACY						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Responsibility and Sustainability Reporting Section A Pg. 167				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Business Responsibility and Sustainability Reporting Principle 9 Pg. 202 & 203				