

SECTION B – MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management process								
Policy on Business conduct	Policy on Business conduct	People Policy	Policy on Business conduct	Human Rights Policy	Climate change policy	Policy on Business conduct	Policy to Make Our world a Better Place	Policy on Business Conduct
Code of Conduct for Board & Senior Management	Climate change policy	Health & Safety Policy	Grievance redressal Mechanism	Policy on Equality Diversity and Inclusivity	Energy Policy	Policy on Influencing Public & Regulatory Policy	Policy on Social Development and community involvement	Quality Policy
Code of Practices and Fair Disclosure of Unpublished Price Sensitive Information	Energy Policy	Policy on Labour Practices & Employment Rights	Policy on Stakeholder Engagement	Indigenous Peoples and Resettlement Policy	Raw Material Conservation Policy	Policy to Make Our world a Better Place	Indigenous Peoples and Resettlement Policy	Research & Development Policy
Determination of Materiality of Information or Events	Raw Material Conservation Policy	Policy on Board Diversity	Policy to make Our world a Better Place	Policy to make Our world a Better Place	Water Resource Management Policy	Water Resource Management Policy	Cultural Heritage Policy	Policy to make Our world a Better Place
Dividend Distribution Policy	Water Resource Management Policy	Remuneration Policy			Wastewater Management Policy			
Policy for Determination of Material Subsidiaries	Wastewater Management Policy	Policy on Equality Diversity and Inclusivity			Waste Management Policy			
Policy for Preservation of Documents	Waste Management Policy	Policy to make Our world a Better Place			Air Emissions Management Policy			
Policy on Dealing with Related Party Transactions	Air Emissions Management Policy				Biodiversity Policy			
Remuneration Policy	Biodiversity Policy				Local Considerations Policy			
Whistle-blower Policy and Vigil Mechanism	Local Considerations Policy				Policy to Make Our World A Better Place			
Terms and Conditions for the Appointment of Independent Director	Policy to make Our world a Better Place							
Policy to make Our world a Better Place								

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management processes										
1.	a) Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b) Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c) Web Link of the Policies, if available	https://www.jsw.in/groups/sustainability-policies								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4.	Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The policies are based on NGRBC taking account of the requirements of various international standards like ISO 9000, ISO 14000, ISO45001, ISO 50001, ISO26000, SA8000, IFC Performance Standards, OECD Guidelines, UNGC guidelines and ILO Principles, ILO Convention on Human Rights, Report on Affirmative Action by CII, National Action Plan on Climate Change, National Environmental Policy, UN Sustainable Development Goals, Global Reporting Initiative, Carbon Disclosure Project (CDP), Dow Jones Sustainability Index (DJSI) and Task Force on Climate-related Financial Disclosures (TCFD).								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	JSW Steel has set aggressive targets for Sustainability KPIs related to climate change, energy, water, waste, air emissions, biodiversity, safety, diversity, etc.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The performance against the set targets is reported by the company annually in the Integrated Report every year.								
Governance Leadership and Oversight										
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Please refer to the page 36 and 40 of IR (Message from Chairman, JMD and CEO).								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>The Company has a Corporate Governance Framework in place. There is a balanced Board of Directors comprising Executive and Non-Executive Independent Directors with diverse range of experience and expertise.</p> <p>The Board of Directors –</p> <ol style="list-style-type: none">Provides strategic direction and evaluates overall performanceEnsure the long-term interest of the stakeholders are being served <p>There are several Board Committees and the main ones are –</p> <ol style="list-style-type: none">Business responsibility/ sustainability reportingRisk ManagementCorporate social responsibilityStakeholder RelationshipAuditProject ReviewNomination & Remuneration etc								
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	<p>The Board of Directors have constituted a sub-committee of the Board known as the "Business Responsibility/Sustainability Reporting Committee" which is responsible for the overall Sustainability performance of the Company. The committee oversees the implementation of activities under the purview of policies of the 9 principles of NGRBCs & other relevant international standards and frameworks such as UNGC, UN HRC, UN SDG, IFC PS, OECD, ISO etc. Chief Sustainability Officer briefs the Committee which meets biannually to review Sustainability and Climate change related risks and opportunities.</p> <p>The committee is chaired by an Independent Director and has Executive Directors and other Independent Directors as members of the committee. The committee meets half yearly for the activities and progress.</p> <p>The terms of reference for the committee are: -</p> <ol style="list-style-type: none">Responsible for adoption of National Guidelines on Responsible Business Conduct on ESG Responsibilities in business practice.Responsible for the policies created for or linked to 9 key principles of the NGRBCs & other international standards and frameworks.Review the process of initiatives under the purview of Sustainability policies.Review BRR disclosures on pre-decided frequency.Review progress of Business Responsibility initiatives.Review annual Business Responsibility Report and present it to the Board for Approval. <p>Composition of this committee consists of both Non-Executive Independent Directors and Executive Directors and chaired by an Independent Director.</p>								

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Policy and management processes									
10. Details of Review of NGRBCs by the Company:									
Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee								
	Frequency (Annually/ Half - yearly/ Quarterly/ Any other - please specify)								
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Performance against above policies and follow up action	<p>The board sustainability committee meets twice in a year to discuss the progress against sustainability parameters of the Company and review the policies.</p> <p>The board guide actions to be taken and reviews the progress against each parameter in the next meeting.</p>								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	<p>Compliance has been adhered.</p> <p>Half - yearly</p>								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	<p>The processes and compliances, however, may be subject to scrutiny by internal auditors and regulatory compliances, as applicable. From a best practices perspective as well as from a risk perspective, policies are periodically evaluated and updated by various department heads, business heads and approved by the management or board. An internal assessment of the workings of the BR policies has been done and in due course, the Company shall have an external assurance on the same.</p>								

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

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

SECTION C – PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorised as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.