



### CULTURAL HERITAGE POLICY

### PREFACE

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As part of our efforts to deliver our Sustainability Vision, we at JSW Cement Limited ('JSW') have established this Policy to demonstrate our commitment to protecting and enhancing our cultural heritage\*.

In furtherance of this commitment, the Board of Directors has adopted this 'Cultural Heritage Policy'.

#### Background of the Issue

Whilst we may have once regarded cultural heritage as encompassing exclusively the monumental remains of cultures, the concept of cultural heritage has gradually come to include new categories. Today, we find that heritage is not only manifested through tangible forms such as artefacts, buildings or landscapes but also through intangible forms. Intangible heritage includes voices, values, traditions and oral history, and it is often perceived through cuisine, clothing, forms of shelter, traditional skills and technologies, religious ceremonies, performing arts and storytelling.

However, across the world, both the tangible and intangible forms of cultural heritage are under attack from a range of threats including urban development, mineral and resource extraction, climate change, tourism, wars and natural disasters.

#### How it Relates to JSW

As one of India's leading conglomerates within the steel, energy, cement and infrastructure sectors, our sites, our activities and our products, both now and in the



future, have the potential to damage the tangible and the intangible aspects of cultural heritage, sometimes irrevocably and, as such, we have a moral and social need to do everything we can to prevent this.

In pursuance of our stated commitments to protect and enhance our cultural heritage, we have adopted a number of aims towards which we will strive.

These aims are supported by a range of actions and improvements through which those aims are to be achieved.

## We aim to gain a full and detailed understanding of where and how our operations, products and wider activities have impacted upon our cultural heritage, both now and in the past.

To do this we will:

• Undertake an assessment at all our sites to identify any historical or current instances where our activities may have had an impact on both our tangible cultural heritage, and our intangible heritage.

### Where such instances of interaction are identified, we aim to minimise and, if necessary, seek to redress any adverse impacts.

To do this we will:

- Review our previous assessments of any and all impacts on cultural heritage to ensure they were comprehensive, balanced and appropriately informed;
- Engage with appropriate cultural heritage experts and relevant external stakeholders;
- Identify any instances where our interactions with cultural heritage have fallen below our highest expectations and those of wider society;
- Take immediate and comprehensive action to address any weaknesses or failures;
- Openly report on any instances where redress was required as a clear indicator of our desire for transparency.

# For all future projects, including work in new locations or expansion of existing sites, we aim to ensure we fully consider our potential impacts on cultural heritage and minimise/eliminate those impacts wherever possible.

To do this we will:

- Undertake assessment processes as part of the initial project feasibility studies to:
  - o Identify any and all examples of cultural heritage that may be affected;
  - o Identify all the potential impacts upon cultural heritage that may occur;
- Identify and engage with any relevant external stakeholders;
- Engage an independent expert to help prepare a detailed plan to protect and enhance the impacted cultural heritage;
- Implement actions within appropriate timescales whilst constantly sharing information with stakeholders;
- Ensure the provision of a robust system for reporting and addressing grievances;
- Report on the status of all projects where interaction with cultural heritage has been identified.

### We aim to promote respect for cultural heritage across all our suppliers and business partners.

To do this we will:

• Define and openly share in a Code of Practice the minimum expectations we have of



our suppliers and business partners in relation to their interactions with cultural heritage;

- Establish a detailed and transparent process through which the attitudes, risk profile and performance of each and every supplier and business partner with regards to a range of sustainability issues, including cultural heritage, is evaluated;
- Encourage those suppliers and business partners whose attitudes and performance most closely matches our own aims and aspirations.

# We aim to do what we can to help protect and enhance the unique cultural heritage of India, seeking to strengthen protection and enhance recognition, understanding and promotion.

To do this we will:

- Support local projects that aim to protect and/or enhance cultural heritage;
- Support local stakeholders in efforts to identify examples of cultural heritage;
- Report annually on all our efforts relating to this aim, be that at a site-level with our local communities, and at a corporate level with our wider stakeholders.

### We will continue to be fully committed to our statutory and voluntary obligations relating to cultural heritage.

These include:

- UN Declarations relating to the protection of tangible and intangible cultural heritage;
- All local and national statutory regulations relating to the protection and support of cultural heritage;
- Reporting of our performance on the issue of cultural heritage.

The achievement of our aims and the delivery of the improvements to achieve them and the fulfilling of our compliance obligations will all be managed through the Sustainability Framework that JSW is committed to implementing and maintaining across all our sites.

\* when referring to the term 'cultural heritage', we are including:

- Tangible cultural heritage encompassing:
  - o movable cultural heritage (paintings, sculptures, coins, manuscripts);
  - o immovable cultural heritage (monuments, archaeological sites, etc.);
  - underwater cultural heritage (shipwrecks, underwater ruins and cities); and
- Intangible cultural heritage such as oral traditions, performing arts, rituals, etc.