

Business Responsibility and Sustainability Report

SECTION A – GENERAL DISCLOSURES

Details

1.	Corporate Identity Number (CIN) of the Listed Entity	L26957MH2006PLC160839
2.	Name of the company	JSW Cement Limited
3.	Year of incorporation	2006
4.	Registered office address	3 rd floor, JSW Centre, Bandra Kurla Complex, Bandra East, Mumbai, Maharashtra, India-400051
5.	Corporate address	3 rd floor, JSW Centre, Bandra Kurla Complex, Bandra East, Mumbai, Maharashtra, India- 400051
6.	E-mail	secretarial.jswcl@jsw.in
7.	Telephone	+91 22 4286 3115
8.	Website	www.jswcement.in
9.	Financial year for which reporting is being done	2025-2026
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India (NSE) and Bombay Stock Exchange (BSE)
11.	Paid-up Capital	₹ 13,63,36,49,360
12.	Name of contact details of the person who may be contacted in case of any queries on the BRSR Report	Name- Manoj Rustagi, Designation- Chief Sustainability and Innovation Officer Address - JSW Centre, Bandra Kurla Complex, Bandra East, Mumbai - 400051 Email id: manoj.rustagi@jsw.in
13.	Reporting boundary	Disclosure is being made on a consolidated basis inclusive of our subsidiaries Shiva Cement and JSW Green Cement Private Limited; with the exception of Principle 6, for which the scope of disclosure only includes Clinker, Cement and GGBS operations.
14.	Name of assurance provider	Bureau Veritas (India) Pvt. Ltd
15.	Type of Assessment or Assurance obtained	Reasonable Assurance

Products and Services

16. Details of business activities (accounting for 90% of the turnover):

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Clinker and Cement	Manufacturing	91
2	Concrete	Concrete Manufacturing	~8%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Clinker and Cement	23941	58.5
2	GGBS	23942	33
3	Concrete and Construction Materials	23952 & 20299	8.56

Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	36*	17	53
International	0	0	0

* For details about plant locations, please see page number 4. The BRSR reporting scope covers 8 clinker/cement/GGBS manufacturing units in India, excluding Nagaur. The scope also includes our RMC operations, except Principle 6.

19. Markets served by the entity:
a. Number of locations

Locations	Number
National (No. of States)	24
International (No. of Countries)	0

b. What is the contribution of exports as a percentage of the total turnover of the entity?

0

Remarks: Not applicable, as we do not export any of our product.

c. A brief on types of customers

At JSW the strong bonds forged with our customers; i.e. – dealers, retails and channel partners – are the bedrock of our continued growth. Our diverse customer base includes individual home builders (IHBs), contractors, infrastructure developers, and institutional clients. We have established a wide and reliable distribution network comprising thousands of dealers and retailers across India, ensuring last-mile availability of high-quality, eco-friendly cement products. We proactively engage with our trade partners, through systematic loyalty programs, periodic conferences and small meets. Over the past year, our marketing approach has focused on high-impact, multi-channel campaigns that combine national reach with strong regional relevance. Between June and August 2025, we integrated with the India vs England Test Series across TV, OTT, and digital platforms, enhancing brand visibility during peak viewership. In December 2025, a region-specific brand repositioning campaign in Bihar leveraged TV, print, radio, and digital media to drive deeper market penetration. We routinely gather feedback through dealer satisfaction surveys and trade meets, ensuring that our product offerings, quality of service and marketing activities align with the evolving expectations of our customers. Our commitment remains steadfast—to consistently deliver value, build trust, and enable sustainable growth across the construction ecosystem.

Employees
20. Details as at the end of Financial Year:
a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	1848	1747	94.53	101	5.46
2.	Other than Permanent (E)	0	0	0.00	0	0.00
3.	Total employees (D + E)	1848	1747	94.53	101	5.46
WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	2710	2542	93.80	168	6.20
6.	Total workers (F + G)	2710	2542	93.80	168	6.20

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	4	4	100.00	0	0.00
2.	Other than Permanent (E)	0	0	0.00	0	0.00
3.	Total differently abled employees (D + E)	4	4	100.00	0	0.00
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0	0	0.00
5.	Other than permanent (G)	1	1	100.00	0	0.00
6.	Total differently abled workers (F + G)	1	1	100.00	0	0.00

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	13	2	15.38
Key Management Personnel*	4	1	25.00

* Includes 3 Executive Directors and 1 Company Secretary

22. Turnover rate for permanent employees and workers

	Current Year			Previous Year		
	Male	Female	Total	Male	Female	Total
Permanent Employees	13.16	17.08	13.38	18.42	17.34	18.35
Permanent Workers	0	0	0	0	0	0

Holding, subsidiary and associate companies (including joint ventures)

23. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity participate in the Business Responsibility initiatives of the listed entity (Yes/No)
1	Cemterra enterprise private limited	Wholly owned Subsidiary Company	100	No
2	Utkarsh Transport Private Limited	Wholly owned Subsidiary Company	100	No
3	Shiva Cement Limited	Subsidiary	66.23	Yes
4	JSW Green Cement Private Limited	Wholly owned Subsidiary Company	100	Yes
5	JSW One PLatforms Limited	Joint Venture	13.56	No
6	JSW Cement FZC	Joint Venture	55.05	No
7	Adarsh Advisory services private Limited	Holding	0	No
8	JSW Renewable Energy (Cement) Limited	Associate	26	No
9	JSW CEMENT MIDDLEEAST L.L.C -SPC	Wholly owned Subsidiary Company	100	No

CSR

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No): Yes
- (ii) Turnover (in ₹) - 5995.2 Cr
- (iii) Net worth (in ₹) - 7101.4 Cr

Transparency and Disclosure Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	Current Financial Year			Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	NA	0	0	NA
Investors (other than Shareholders)	Yes	0	0	NA	0	0	NA
Shareholders	Yes	6	0	NA	0	0	NA
Employees and workers	Yes	7	2	NA	10	2	NA
Customers	Yes	278	169	NA	434	115	NA
Value Chain Partners	Yes	0	0	NA	0	0	NA
Other (please specify)	Yes	0	0	NA	0	0	NA

26. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate Change	Risk	Cement production ranks among the largest industrial sources of CO ₂ , contributing approximately 7-8% of global emissions. The bulk of the emissions arise from calcination, which releases CO ₂ from limestone, as well as from the combustion of fossil fuels used to heat kilns. The associated risk is increasing in light of stricter regulations, such as the Carbon Credit Trading Mechanism, the capital-intensive nature of forthcoming mitigation strategies, and evolving market preferences toward low-carbon products. These factors may lead to higher production costs, diminished competitiveness, and the potential for non-compliance.	JSW Cement is committed to achieving net-zero concrete by 2050 in line with the GCCA Roadmap. With the lowest emission intensity globally, we remain devoted to preserving our leadership in this domain. To further diminish risks, we are taking proactive measures in areas where improvements are feasible, such as increasing the use of Alternative Fuels and Raw Materials (AFR) and bolstering our transition to clean energy. Our higher share of low-carbon products positions us to benefit from green procurement and AFR-related policies. We are prioritizing the key decarbonization levers, with over 80% of our current product portfolio categorized as low-carbon. Furthermore, we are actively pursuing the development of additional low-carbon offerings through other supplementary cementitious materials (SCMs). On the technology front, we are deploying the best available technologies for AFR systems, Waste Heat Recovery Systems (WHRS), renewable energy, and related initiatives. For further details on our decarbonisation efforts, please refer to page no. 102-107.	Negative
2	Enhanced energy security and reduced dependency on fossil fuels	Opportunity	Enhancing energy security by integrating renewable energy and waste heat recovery systems into our operations, alongside increasing the use of waste as alternative fuels, presents a valuable opportunity. This approach will not only reduce emissions but also lower costs. In FY 26, we expanded our clean energy portfolio from 21.5% to 24%.	NA	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Human Rights	Risk	While robust human rights policies and systems are in place, potential risks may still exist within our operations. These may stem from systemic challenges related to labour practices, working conditions, and broader socio-economic factors.	<p>We strongly oppose all forms of discrimination and support our employees in addressing any violations, while actively engaging them in upholding our human rights policy across operations. We are committed to fostering a workplace aligned with international standards, including those of the ILO, and to ensuring that hiring is based solely on role-specific qualifications, without discrimination of any kind.</p> <p>To reinforce this commitment, we have conducted Human Rights Due Diligence across our operations and undertaken risk assessments at most sites to identify and address potential issues. Our continued alignment is further demonstrated through our membership in the UN Global Compact (UNGC).</p>	Negative
4	Biodiversity Loss	Risk	Mining activities undertaken to extract raw materials for cement production can adversely affect ecosystem services and biodiversity, as they may damage natural habitats and wildlife through processes such as habitat loss, environmental pollution, and increased soil erosion.	We recognize the critical importance of conserving and restoring biodiversity to sustain balanced ecosystems, and to demonstrate this commitment, we have joined the Indian Business. We aim to achieve No Net Loss of biodiversity across all operating sites by 2030, and as part of this journey, we mapped biodiversity interfaces with our business operations in 2023-24, conducted site-level risk assessments, and developed a natural capital action plan. In 2025-26, we further conducted biodiversity risk assessments at three additional sites; and validated the outcomes of previously conducted assessments; followed by the development of biodiversity management plans. This is part of the organisation-wide TNFD disclosure that we are undertaking. We are currently implementing biodiversity initiatives at our plants, strengthening internal awareness. Further information can be found in our natural capital section on page 102-115.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Human Capital Development	Opportunity	We prioritise continuous learning and strong employee engagement to mitigate succession planning risks, address skill gaps, and ensure leadership continuity, while strengthening our competitiveness, fostering a learning-driven culture, and positioning the organization to remain ahead of evolving industry trends.	NA	Positive
6	Habitat restoration and water harvesting	Opportunity	Habitat restoration and water harvesting present a significant opportunity, as the company actively undertakes initiatives to recharge groundwater through rainwater harvesting in mining pits, improving water availability for nearby communities. These efforts support local ecosystems, help address water scarcity, and reflect our commitment to sustainable development and the well-being of surrounding communities.	NA	Positive
7	Community Relations	Opportunity	Sustained and long-term engagement, along with meaningful positive impact, enables local stakeholders to continually extend their consent and support for our operations, thereby strengthening our social license to operate and fostering enduring community relationships.	NA	Positive
8	Occupational Health and Safety	Risk	Despite having a comprehensive health and safety management system in place, even a single incident has the potential to disrupt business operations and affect continuity, while also negatively affecting employee morale and community relationships.	The health and well-being of our employees is our highest priority, and we safeguard this through a range of measures, including comprehensive audits of health and safety practices across all sites and the provision of regular health and safety training for our workforce, with further details available on Page 92-94.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Data Privacy and Cybersecurity	Risk	Data privacy and cybersecurity breaches can expose sensitive information, leading to regulatory penalties and reputational harm, while posing significant risks that may materially impact an organization's financial performance and erode stakeholder trust.	To address these risks, we have established an enterprise-grade cybersecurity framework that encompasses regular vulnerability assessments, secure data management practices, and a well-defined incident response mechanism. In addition, we conduct continuous employee training and awareness programs to strengthen our cybersecurity culture and safeguard sensitive information across our manufacturing operations and supply chain.	Negative

SECTION B – MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Disclosures									
1. a) Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes, we have different policies covering each principle and its core elements								
b) Has the policy been approved by the Board? (Yes/No)	Yes								
c) Web Link of the Policies, if available	https://www.jswcement.in/sustainability/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes								
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) 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 9001, ISO 14001, ISO45001, ISO 50001, ISO26000, SA8000, GCCA charter, IFC Performance Standards, BRSR Framework, OECD Guidelines, UNGC guidelines and ILO Principles, ILO Convention on Human Rights, 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), Task Force on Climate-related Financial Disclosures (TCFD) and Task Force on Nature-related Financial Disclosures (TNFD).								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>Under our CO-CREATE sustainability strategy, we set FY2026 targets across all strategic pillars and reporting our progress in this Annual report. Further, our climate ambition is anchored in our aspiration to achieve Net Zero Concrete by 2050, aligned with the GCCA Roadmap, and supported by SBTi-validated 2035 targets for Scope 1 and 2 and Scope 3 Category 1 emissions. We have also established 2030 goals to expand our green energy portfolio, and enhance our Thermal Substitution Rate (TSR) through commitments such as RE100 and the UN Energy Compact.</p> <p>Building on this progress, we are currently developing the next phase of our sustainability strategy and actionable targets to better align with evolving business priorities and stakeholder expectations. Guided by stakeholder engagement, industry trends, regulatory developments, and technological advancements, we are defining short-term and long-term targets across our material ESG priorities. Our new set of ESG targets will be published in the coming months in our public disclosure.</p>								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Performance against our targets are mentioned on page 44-45.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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)	Refer to messages from the Chairman, Managing Director and CEO on page number 26-39.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>The Board of Directors has constituted a sub-committee, known as the Sustainability Committee, which is responsible for overseeing the Company's overall sustainability performance. The Committee supervises the implementation of activities under the policies aligned with the nine principles of the NGRBCs, as well as other relevant international standards and frameworks such as the UN Global Compact (UNGC), UN Sustainable Development Goals (SDGs), GCCA, and ISO. The Chief Sustainability Officer briefs the Committee, which meets biannually to review sustainability- and climate change-related risks and opportunities. The Committee is chaired by an Independent Director and includes Executive Directors and Non Executive Directors as members. It meets on a half-yearly basis to review activities and progress. The key terms of the reference of the Committee include:</p> <ol style="list-style-type: none"> 1. Overseeing the adoption of the National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business, 2011 (NGVs) in JSW Cement's business practices. 2. Reviewing the adoption of all sustainability-related policies and standards. 3. Overseeing management processes to ensure compliance with these policies and standards. 4. Reviewing audit and assurance reports on the implementation of policies and standards. 5. Monitoring the progress of business sustainability initiatives at JSW Cement. 6. Reviewing the annual Business Responsibility and Sustainability Report and recommending it to the Board for approval. 								
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 has constituted a sub-committee of the Board, known as the Sustainability Committee, which is responsible for overseeing the Company's overall sustainability performance. The Committee supervises the implementation of activities aligned with relevant international standards and frameworks such as the UNGC, UNSDGs, GCCA, ISO, and others. The Chief Sustainability Officer, along with the Head – Sustainability, briefs the Committee, which meets biannually to review sustainability- and climate change-related risks and opportunities. The Committee is chaired by an Independent Director and comprises Executive Directors and Non executive Directors as members. It meets on a half-yearly basis to review activities and progress. The terms of the Committee include:</p> <ol style="list-style-type: none"> 1. Overseeing the adoption of the National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business, 2011 (NVGs), in JSW Cement's business practices. 2. Reviewing the adoption of all sustainability-related policies and standards. 3. Overseeing management processes to ensure compliance with these policies and standards. 4. Reviewing audit and assurance reports on the implementation of policies and standards. 5. Reviewing the progress of sustainability initiatives at JSW Cement. 6. Reviewing the annual Business Responsibility and Sustainability Report and presenting it to the Board for approval. <p>The Board of Directors (BOD) has constituted a subcommittee of the Board, known as the Risk Management Committee, which is ensures proactive monitoring of risks arising from various aspects of the business, including performance, operations, compliance, incidents, processes and systems, which also include any and all risks related to ESG and Sustainability.</p>								

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)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The Board Sustainability Committee meets twice a year to review the Company's performance against key sustainability parameters and to assess relevant policies. The Executive Committee monitors sustainability performance on an ongoing basis through monthly meetings. The Board provides guidance on actions to be undertaken and reviews progress against each parameter in subsequent meetings.									Half yearly								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Compliance has been adhered									Half yearly								

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.

No. We have not conducted any independent assessment by an external agency. However, from a best-practice and risk-management perspective, policies are periodically reviewed and updated by relevant department heads and business leaders and are subsequently approved by the management board. We are in the process of conducting an independent assessment of all our policies and their implementation in FY27.

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)									NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									NA
The entity does not have the financial or/ human and technical resources available for the task (Yes/No)									NA
It is planned to be done in the next financial year (Yes/No)									NA
Any other reason (please specify)									NA

SECTION C – PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1 – Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable.

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of directors	5	Discussions held during meetings of the Board Sustainability Committee and the Risk Management Committee cover several BRSR principles, including climate change, biodiversity, water stewardship, sustainability-related key performance indicators, global sustainability trends and industry best practices, external ratings and disclosures, stakeholder engagement and materiality, as well as climate change-related risks and opportunities. Other Board-level committees also deliberate on one or more topics aligned with the nine principles.	100.00
Key managerial personnel	10	Topics discussed include Extended Producer Responsibility (EPR), SBTi, carbon credit trading mechanisms, human rights assessments, supplier ESG assessments, circular economy practices, climate change, and related areas.	100.00
Employees other than BoD and KMPs	10	Topics include water assessments, CO ₂ /GHG footprinting, circular economy, biodiversity assessments, TCFD, human rights assessments, supply chain assessments, Extended Producer Responsibility (EPR), SBTi, and BRSR, among others. Plant-level training and technical programmes on various topics—particularly those related to safety, operations, the code of conduct, and sales and marketing—are excluded.	100.00
Workers	15	Training is primarily focused on the Code of Conduct, Human Rights Policy, safety, environment, and human resources. Plant-level training and technical programmes on various topics, particularly those related to safety, operations, and similar areas, are excluded.	100.00

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary Compliance	NGRBC Principle	Name of the regulatory/ enforcement agency/ judicial institutions	Amount (In INR)	Has an appeal been preferred? (Yes/No)	Brief of the Case
Penalty/Fine	Principle 1	Additional Commissioner, CGST & C.X. Haldia Commissionerate, West Bengal.	137762680	no	Section 74 imposed for alleged suppression. Excess ITC claimed beyond Table 8A of GSTR-9, violating Section 16. Order dated 27 March 2026 by Additional Commissioner, Haldia disallowed ITC of Rs. 6,88,81,340 and imposed an equal penalty

Monetary Compliance	NGRBC Principle	Name of the regulatory/ enforcement agency/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Settlement	NA	NA	0	NA	NA
Compounding fee	NA	NA	0	NA	NA

Non-monetary Compliance	NGRBC Principle	Name of the regulatory/ enforcement agency/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NA	NA	NA	NA
Punishment	NA	NA	NA	NA

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision are preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
NA	NA

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web link to the policy.

As part of its Code of Conduct, JSW Cement has established robust frameworks to uphold high ethical standards across all operations, reinforcing accountability and transparency at every level. These are supported by complementary policies, including the Policy on Business Conduct, Anti-bribery and Anti-corruption, and the WhistleBlower (Vigil Mechanism) Policy, which together promote ethical behaviour, responsible decisionmaking, and a culture of integrity across the organisation. The framework applies to all individuals associated with the Company, and is further extended through a Code of Conduct for suppliers and business partners, embedding ethical standards across the value chain. The Company maintains a zerotolerance approach to bribery and corruption, strictly prohibiting the offering, acceptance, or facilitation of any undue advantage, whether direct or indirect. Mechanisms are also in place to enable the confidential reporting of concerns and potential violations, ensuring they are addressed in a fair, transparent, and timely manner.

Policy link: <https://www.jswcement.in/pdf/POL15-JSW-Cement-Policy-on-Business-Conduct.pdf>

<https://www.jswcement.in/pdf/policy/Whistle-Blower-Policy.pdf>

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption.

	Current Financial Year	Previous Financial Year
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. Details of complaints with regard to conflict of interest:

	Current Financial Year		Previous Financial Year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

7. Provide details of any corrective action taken or underway on issues related to fines/penalties/action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

NA

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:

	Current Financial Year	Previous Financial Year
Number of days of accounts payables	93	89

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format

Parameter	Metrics	Current financial year	Previous financial year
Concentration of Purchases			
a.	Purchases from trading houses as % of total purchases	71	70.63
b.	Number of trading houses where purchases are made from	507	498
c.	Purchases from top 10 trading houses as % of total purchases from trading houses	57	56.31
Concentration of Sales			
a.	Sales to dealers / distributors as % of total sales	45.89	49.09
b.	Number of dealers / distributors to whom sales are made	4805	4656
c.	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	7.76	6.03
Share of RPTs in			
a.	Purchases** (Purchases with related parties / Total Purchases)	22.21	22.89
b.	Sales (Sales to related parties / Total Sales)	7.23	4.63
c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	66.88	38.88
d.	Investments (Investments in related parties / Total Investments made)	100	84.48

Note: FY25 numbers were on standalone basis for this section.

Leadership Indicators
1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

Total number of awareness programmes held	Topics / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
5	Topics covered are primarily related to safety and human rights. The Company has initiated supplier assessments across various environmental, social, and governance (ESG) parameters to evaluate supplier ESG performance, covering raw material suppliers as well as Tier-1 suppliers. Trainings and awareness programs were conducted in online as well offline mode.	78%

Remarks:
2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

Yes, JSW Cement has published a Code of Conduct for Directors and Senior Management. The Company ensures that all Board members and members of senior management comply with this Code to prevent any potential conflicts of interest.

https://www.jswcement.in/pdf/policy/Code%20of%20Conduct_Board%20and%20Senior%20Management.pdf

Principle 2 – Businesses should provide goods and services in a manner that is sustainable and safe.

Essential Indicators

1. Percentage of R&D and capital expenditure (CAPEX) investments in specific technologies to improve product and processes' environmental and social impacts to total R&D and capex investments made by the entity, respectively.

	Current financial year	Previous financial year	Details of improvements in environmental and social impacts
R&D	>90%	>90%	Most R&D efforts have been focused on improving the sustainability and environmental performance of products and processes.
Capex	10%*	15%	Various projects have been implemented to improve the environmental and social impacts of our products and processes, including initiatives focused on energy efficiency, clean and green energy, air emission control, alternative fuel handling systems, rainwater harvesting, sewage treatment plants (STP) installations, enhanced safety systems, and measures aimed at improving overall well-being.

Note: *This includes the CAPEX spent at Nagaur as well. Without Nagaur, it would be 3%.

2.
 - a. Does the entity have procedures in place for sustainable sourcing? (Yes/No) -
Yes
 - b. If yes, what percentage of inputs were sourced sustainably?
100.00

Note: based on the compliance to the suppliers code of conduct

3. Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

Waste type	Waste management procedure in place
Plastic (including packaging)	The products manufactured by JSW Cement do not contain plastics. We use plastic for our product packaging which is recyclable and reusable. While it is difficult to reclaim our own plastic packaging, we co-process RDF and non-recyclable plastic waste in our kilns.
E-waste	The products manufactured by JSW Cement do not contain any e-waste
Hazardous waste	The products manufactured by JSW Cement do not contain any hazardous waste
Other waste (wastepaper and paper products)	The products manufactured by JSW Cement do not contain any paper waste

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the EPR plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes, Extended Producer Responsibility (EPR) is applicable to JSW Cement. JSW cement is registered as Brand Owner. Further, our Nandyal and Shiva plants are also registered as PWP. The Company has fulfilled its Brand-owner compliance for the year FY25. We are currently in the process of fulfilling our EPR compliances for FY26.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of Product / Service	% of Total Turnover Contributed	Boundary for which Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency	Name of the independent external agency that conducted LCA	Result communicated in public domain	If yes, provide the web-link
23942	Portland Slag Cement/CHD	33.4%	Cradle to Gate	Yes	EPD International	Yes	https://www.environdec.com/library/epd29294
23942	GGBS & Microfine GGBS	33.1%	Cradle to Gate	Yes	EPD International	Yes	https://www.environdec.com/library/epd7405 https://www.environdec.com/library/epd7759
23952	Concrete	8%	Cradle to Grave	Yes	EPD International	Yes	https://www.environdec.com/library/epd6471

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk / Concern	Action taken
GGBS	No significant impact	NA
PSC	No significant impact	NA

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Current Period	Previous Period
All the waste derived sources include Slag, Flyash, Red Mud, etc.	63.0	64.5

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

Waste Details	Current financial year			Previous financial year		
	REUSED	Recycled	Safely disposed	REUSED	Recycled	Safely disposed
Plastics (including packaging)	0.00	8599	0.00	0.00	7318.00	
E-waste	NA			NA		
Hazardous waste	0.00			0.00		
Other waste	0.00			0.00		

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
NA	NA

Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

1. a. Details of measures for the well-being of employees.

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	1747	1747	100.00	1747	100.00	0	0.00	1747	100.00	1747	100.00
Female	101	101	100.00	101	100.00	101	100.00	0	0.00	101	100.00
Total	1848	1848	100.00	1848	100.00	101	5.47	1747	94.53	1848	100.00
Other than Permanent employees											
Male	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

b. Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total (A)	Health insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0
Other than Permanent workers											
Male	2542	2542	100.00	2542	100.00	0	0.00	2542	100.00	2542	100.00
Female	168	168	100.00	168	100.00	168	100.00	0	0.00	168	100.00
Total	2710	2710	100.00	2710	100.00	168	6.20	2542	93.80	2710	100.00

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format -

	Current Financial Year	Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.1011	0.0737

Note: Exclusive taxes

2. Details of retirement benefits.

Benefits	Current Financial Year			Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00	100.00	Y	100.00	100.00	Y
Gratuity	100.00	100.00	Y	100.00	100.00	Y
ESI	100.00	100.00	Y	100.00	100.00	Y
Others - please specify	0.00	0.00	N.A.	100.00	100.00	Y

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

All our offices and premises are accessible to differently abled employees and workers.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web link to the policy.

Yes, the company works on an equal opportunity framework.

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100.00	86.07	0	0
Female	0.00*	-	0	0
Total	93.75	86.58	0	0

* Those who took leave, all are still on leave

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief.

Yes / No (If Yes, then give details of the mechanism in brief)	
Permanent workers	NA
Other than permanent workers	The Company has instituted a formal grievance redressal mechanism for employees and workers, anchored in the "Appeal Process/Grievance Handling Policy"
Permanent employees	The Company has instituted a formal grievance redressal mechanism for employees and workers, anchored in the "Appeal Process/Grievance Handling Policy"
Other than permanent employees	NA

7. Membership of employees and workers in association(s) or Unions recognized by the listed entity:

Category	Current Financial Year			Previous Financial Year		
	Total employees / workers in respective category (A)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (B)	% (B/A)	Total employees/ workers in the respective category (C)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (D)	% (D/C)
Total permanent employees	1848	0	0	1618	0	0
Male	1747	0	0	1520	0	0
Female	101	0	0	98	0	0
Total permanent workers	0	0	0	0	0	0
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	Current Financial Year					Previous Financial Year				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No.(F)	% (F / D)
Employees										
Male	1747	1747	100.00	1747	100.00	1520	1088	71.57	933	61.38
Female	101	101	100.00	101	100.00	98	91	92.85	54	55.10
Total	1848	1848	100.00	1848	100.00	1618	1179	72.80	987	61.00
Workers										
Male	2542	2542	100.00	2542	100.00	2199	2199	100.00	0	0.00
Female	168	168	100.00	168	100.00	172	172	100.00	0	0.00
Total	2710	2710	100.00	2710	100.00	2371	2371	100.00	0	0.00

9. Details of performance and career development reviews of employees and workers:

Category	Current Financial Year			Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1747	1747	100.00	1520	1520	100.00
Female	101	101	100.00	98	98	100.00
Total	1848	1848	100.00	1618	1618	100.00
Workers						
Male	2542	2542	100.00	2199	2199	100.00
Female	168	168	100.00	172	172	100.00
Total	2710	2710	100.00	2371	2371	100.00

10. Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, what is the coverage of such a system?

Yes. We are committed to providing a healthy and safe working environment for the employees, contractors, business associates, visitors on premises and community impacted by our operations. We have a robust Safety Management System which is implemented at all locations. Further, six of our locations are ISO 45001 certified
- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?
 - Hazardous Identification and Risk Assessment (HIRA)
 - Job Safety Analysis (JSA)
 - Daily Safety Observation Reporting
 - Job Cycle Check (JCC)
 - Hazop Study
 - Emergency response and planning
 - Hazardous area classification study
 - Pre-startup Safety Review (PSSR)
 - Management of Change (MOC)
- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks.

Yes
- d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services?

Yes

11. Details of safety related incidents, in the following format:

Safety incident/number	Category	Current Financial Year	Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one-million-person hour worked)	Employees	0.00	0.00
	Workers	0.11	0.00
Total recordable work-related injuries	Employees	2	0
	Workers	7	1
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

- Safety Policies and Standards:** Comprehensive safety policies and procedures have been established, including 16 standards covering high-risk activities, aligned with the JSW Group requirements. Certified Plant Champions have been designated for each standard to drive implementation, training, and compliance. In addition, Critical Safety Rules have been defined based on operational risks and historical incident data.
- Safety Governance Framework:** A robust governance structure has been instituted comprising an Apex Safety Committee and nine sub-committees. The Apex Committee provides strategic direction and oversight, while sub-committees address site-specific and critical safety areas. A monthly Cement Group Safety Council meeting, chaired by the CEO, reviews safety performance and implementation across all units.
- Annual Business Plan (ABP):** A structured Safety Annual Business Plan has been developed in alignment with Group guidelines, incorporating both leading and lagging indicators. The ABP outlines a clear roadmap for continuous safety improvement, with site-level progress reviewed monthly at the Apex Committee.
- Contractor Safety Management:** Regular safety engagements with contractors are conducted to ensure adherence to established safety protocols. Periodic audits and assessments are undertaken to evaluate contractor compliance and drive corrective actions.
- Training and Capability Building:** Comprehensive safety training programs are delivered across all levels of the organization. Standardized training modules for all 16 safety standards are hosted on the safety portal, supported by periodic refresher sessions. Specialized training is conducted for high-risk activities such as work at height, confined space entry, energy isolation, hot work, and road safety.
- Personal Protective Equipment (PPE):** Mandatory use of PPE is enforced across all operations. Job-specific PPE is provided based on detailed risk assessments, ensuring adequate protection for various operational hazards.
- Emergency Preparedness and Response:** A structured emergency response framework has been established, including trained response teams and deployment of specialized rescue equipment for confined space, work at height, and fire emergencies.
- Health and Wellness Initiatives:** Employee well-being is supported through structured wellness programs, including periodic medical examinations, occupational health monitoring, and initiatives promoting physical and mental well-being.
- Audits and Assurance:** The JSW Safety Audit Protocol (JSAP) has been implemented as a comprehensive assurance mechanism. External audits have been conducted across all operating plants, and identified gaps are being systematically addressed to strengthen safety performance.
- Incident Reporting and Investigation:** A transparent reporting culture is encouraged across the organization. All incidents are thoroughly investigated using the TapRoot® methodology to identify root causes and implement effective corrective and preventive actions.
- Employee Engagement and Communication:** Employees are actively engaged in safety initiatives and decision-making processes. Regular gate meetings are conducted to communicate safety priorities, address concerns, and reinforce safe practices. Recognition programs are in place to acknowledge exemplary safety performance.
- Safety Awareness Initiatives:** Monthly safety themes and engagement activities, including quizzes, poster campaigns, and competitions, are conducted to enhance awareness and foster a proactive safety culture across the organization.

13. Number of complaints on the following made by employees and workers

	Current Financial Year			Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	0	0		5	1	NA
Health & safety	0	0		0	0	

14. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.00
Working conditions	100.00

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/ concerns arising from assessments of health & safety practices and working conditions.

All the incidents were investigated and corrective actions were taken. Further, the details were shared with all sites and necessary measures have been deployed to ensure that such incidents are not repeated in the future.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of :

(A) Employees (Y/N): Yes

(B) Workers (Y/N): Yes

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

This is checked during the pre-qualification process of the contractors and other stakeholders as a due diligence process.

3. Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	Current financial year	Previous financial year	Current financial year	Previous financial year
Employees	0.00	0.00	0.00	0.00
Workers	0.00	0.00	0.00	0.00

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

Yes

Note: Yes, the company actively engages with employees who are retiring from the services of the company to facilitate career transitions.

5. Details on assessment of value chain partner:

Details on assessment of value chain partners:	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	78
Working Conditions	78

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.
1. Standardization of Contractor Safety Practices: A Group-level standard on Contractor Safety Management has been issued to harmonize safety requirements across all sites. The standard encompasses statutory compliance, safe work practices, and provisions for hygiene and well-being of the contractor workforce.
 2. Pre-Qualification and Performance Evaluation: The contractor Pre-Qualification Assessment (PQA) framework has been reviewed and strengthened with more stringent eligibility criteria. PQA is mandatory for onboarding all contractors, ensuring selection of competent and safety-compliant partners.
 3. Contractor Field Safety Audit (CFSA): CFSA serves as a key assurance mechanism to monitor contractor compliance at site. These audits focus on critical risk areas, adherence to safety standards, use of PPE, and safe work practices. Findings from CFSA are systematically tracked, and closure of observations is ensured within defined timelines to strengthen contractor safety performance.
 4. Contractor Assessment and Rating System: JSW CARES (Contractor Assessment and Rating System for Excellence in Safety) has been implemented as a structured framework to assess, monitor, and enhance contractor safety performance. The system promotes accountability, benchmarking, and continuous improvement among contractors.
 5. Contractor Safety Governance: A dedicated Contractor Safety Committee has been established to strengthen oversight and governance. The committee regularly reviews contractor safety performance, CFSA outcomes, addresses critical risks, ensures compliance with established standards, and facilitates effective engagement with contractors.

Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

At JSW Cement, we recognise the importance of stakeholder engagement and actively value stakeholder inputs in shaping our business strategies and practices. We follow a structured approach to identify and engage key stakeholder groups, beginning with a detailed mapping exercise that categorises stakeholders based on their level of influence and impact, covering both internal and external groups such as employees, customers, suppliers, investors, regulators, local communities, NGOs and industry associations. We are committed to fostering transparent and inclusive communication through multiple channels, including town halls, press communications and customer platforms, enabling continuous dialogue and feedback. To prioritise our efforts, we conducted a comprehensive materiality assessment including stakeholder identification and prioritisation approach in FY 2024-25 as part of our double materiality assessment. We also actively pursue collaboration through multi-stakeholder initiatives, industry forums and sustainability platforms to share best practices and address shared challenges.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Industry Associations, CEO-Led Organisations and International Partners	No	Industry conferences, networking events, collaboration platforms, joint projects	Ongoing	Industry insights, collaborative opportunities and global perspectives
Media and NGOs	No	Press releases, media briefings. Official social media accounts. NGO partnerships	Ongoing	Community wellbeing, Infrastructure development
Employees	No	Internal communication platforms (intranet), e-mails, team meetings, company newsletters, and employee surveys	Ongoing	Employee satisfaction, talent retention, remuneration and other employee benefits, grievance resolution, diversity and equal opportunity, safety, health and well-being

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Local Communities	Yes	Community meetings, local events, community outreach programmes	Ongoing	Community wellbeing, infrastructure development, local employment etc
Shareholders, Lenders and Investors	No	<p>Engagement with shareholders, lenders, and the broader investment community is undertaken via investor presentations, earnings calls and stock exchange disclosures, supplemented by participation in investor conferences, and other engagement forums to ensure consistent and transparent communication with the investment community.</p> <p>The Company's disclosures, including the Annual Report, are prepared in line with evolving best practices, with a strong emphasis on transparency, integration with global ESG standards and robust corporate governance standards, thereby strengthening stakeholder confidence and engagement.</p> <p>The Company also maintains an active presence across a range of communication channels including advertisements, publications and social media platforms.</p>	Ongoing	Shareholding pattern, disclosures in the public domain, sustainable growth of business and profitability, timely receipt of dividends, new business strategies, business plans, sound corporate governance mechanisms
Suppliers and Contractors	No	E-mail communication meeting and dedicated procurement contacts	Ongoing	Distribution, goods and services and reinsurance
Government and Regulatory Bodies	No	Regulatory submissions, official reports, meetings with regulatory officials	Ongoing	Statutory compliance, corporate governance mechanisms
Customers and Dealers	No	Direct sales interactions, customer service platforms, online portals	Ongoing	Customer satisfaction, Product innovation and new product development, Market competition, Investment opportunities, Communication to the customer and partners

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the board.

Stakeholder engagement is an ongoing process involving all key stakeholder groups, including investors, lenders, shareholders, employees, communities, customers, suppliers, and other channel partners, enabling the Company to remain aligned with their evolving needs and expectations. The Company continuously monitors industry trends, regularly reviews stakeholder concerns and feedback, and stays informed about emerging social, environmental, and regulatory developments to ensure that its engagement strategies remain relevant and effective. Feedback gathered through stakeholder interactions is carefully reviewed by the management team and implemented where appropriate, with regular updates provided to the Board and relevant Committees on key interactions and actions taken. The most recent stakeholder consultation was conducted as part of the double materiality assessment exercise, and further details on the stakeholder engagement process are provided on pages 52-60.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into the policies and activities of the entity.

Yes, stakeholder consultation supports the identification and management of environmental and social topics at JSW Cement. Understanding, identifying, and prioritising issues that have a significant impact on value creation form a core part of the Company's strategic planning process. In FY 2021-22, JSW Cement conducted its first materiality assessment, which, together with stakeholder consultations, enabled the identification of 13 key environmental, social, and governance (ESG) priorities. These consultations also support the tracking of key performance indicators linked to these priorities. In FY 2025, the Company undertook a double materiality assessment to further refine the management of risks, challenges, and opportunities, ensuring alignment with the overall business strategy. Details of the double materiality exercise are provided on pages 56-60.

3. Provide details of instances of engagement with, and actions are taken to, address the concerns of vulnerable/ marginalised stakeholder groups.

The Company is committed to building constructive relationships with all its stakeholders. Engagements with stakeholders are done on diverse issues. Proactive engagement with stakeholders provides the Company with insights that help to gain information on material issues shape business strategy and operations and minimize the risk of reputation.

Principle 5: Businesses should respect and promote human rights

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	Current Financial Year			Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	1848	1848	100.00	1618	260	16.08
Other than permanent	0	0	0.00	0	0	0.00
Total employees	1848	1848	100.00	1618	260	16.08
Workers						
Permanent	0	0	0	0	0	0
Other than permanent	2710	2710	100.00	2371	425	17.92
Total workers	2710	2710	100.00	2371	425	17.92

Remarks: Over the past 2-3 years, we have conducted dedicated human rights training programmes across all our plant locations. These have been aligned with annual reporting and compliance requirements, with training serving as a key component of these obligations. Accordingly, annual sessions have been conducted to meet compliance needs. For FY 25, the numbers denoted those employees who have attended dedicated training on Human Rights.

2. Details of minimum wages paid to employees and workers

Category	Current Financial Year					Previous Financial Year				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	1848	0	0.00	1848	100.00	1618	0	0.00	1618	100.00
Male	1747	0	0.00	1747	100.00	1520	0	0.00	1520	100.00
Female	101	0	0.00	101	100.00	98	0	0.00	98	100.00
Other than permanent	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Male	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00

Category	Current Financial Year					Previous Financial Year				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Workers										
Permanent	0	0	0	0	0.00	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other than permanent	2710	2710	100.00	0	0.00	2371	2371	100.00	0	0.00
Male	2542	2542	100.00	0	0.00	2199	2199	100.00	0	0.00
Female	168	168	100.00	0	0.00	172	172	100.00	0	0.00

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD) *	3	49095000	0	0
Key Managerial Personnel **	3	49095000	1	5455043
Employees other than BoD and KMP	1744	1077002	100	929168
Workers	-	-	-	-

*Only for Executive Directors

**Includes 3 Executive Directors and 1 Company Secretary

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	Current Financial Year	Previous Financial Year
Gross wages paid to females as % of total wages	4.32	4.47

4. Do you have a focal point (individual/ committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes

Note: We have a focal point at each unit as well as corporate level for addressing human rights impacts or issues caused or contributed to by the business

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

The Company has implemented several policies, including the Human Rights Policy, Code of Conduct, and Whistle Blower Policy, to ensure a safe working environment for employees and workers. The Human Resources department is primarily responsible for ensuring compliance with these policies. Employees are encouraged to raise concerns with their reporting managers or approach the respective HR SpOC as required.

6. Number of complaints on the following made by employees and workers:

	Current Financial Year			Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed During the year	Pending resolution at the end of year	Remarks
Sexual harassment	2	0	NA	4	0	NA
Discrimination at workplace	0	0		0	0	NA
Child labour	0	0		0	0	No cases
Forced labour/Involuntary labour	0	0		0	0	No cases
Wages	0	0		0	0	NA
Other human rights-related issues	0	0		5	1	NA

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	Current Financial Year	Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	4
Complaints on POSH as a % of female employees / workers	0.74	1.50
Complaints on POSH upheld	2	4

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

JSW Cement adheres to the JSW Code of Conduct and has established policies to address workplace discrimination and harassment. Employees, customers, suppliers, and other stakeholders are encouraged to report any violations of the Code, policies, or applicable laws, as well as any misconduct that goes against our values. Retaliation against individuals who raise concerns is strictly prohibited, and appropriate disciplinary action will be taken against those involved. JSW Cement has also instituted a confidential and accessible internal grievance mechanism to ensure that instances of prejudice, discrimination, harassment, and bullying are reported, thoroughly investigated, and addressed in a firm and consistent manner.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes

Note: NA

10. Assessments of the year

	% of your plants and offices that were assessed (by the entity or statutory authorities or third parties)
Child labour	100
Forced/involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
Others – please specify	NA

11. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 10 above.

No non-compliances related to child labour, forced labour, involuntary labour, or discriminatory employment were identified during safety assessments and human rights impact assessments. However, certain recommendations and areas for improvement were highlighted, particularly in the areas of: 1. Labour and working conditions, 2. Unit-level formal stakeholder grievance redressal mechanisms, 3. Occupational health and safety measures

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.

NA

2. Details of the scope and coverage of any Human rights due diligence conducted.

In the last three years, we have conducted HRDD and HRIA for all 7 sites, covering 100% of our operations. HRIA at our new locations will be taken up in a year or two.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	78%
Discrimination at workplace	78%
Child Labour	78%
Forced Labour/Involuntary Labour	78%
Wages	78%
Others - please specify	0

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

Yes, the Company has undertaken certain actions to address potential risks identified through assessments, the details of which are provided on page 101.

Principle 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity

Parameter	Current Financial Year	Previous Financial Year
From renewable sources		
Total electricity consumption (A)	208758.26 GJ	193095.65 GJ
Total fuel consumption (B)	0.00 GJ	40170.00 GJ
Energy consumption through other sources (C)	0.00 GJ	0.00 GJ
Total energy consumed from renewable sources (A+B+C)	208758.26 GJ	233265.65 GJ
From non-renewable sources		
Total electricity consumption (D)	2022780 GJ	1788599.95 GJ
Total fuel consumption (E)	15085046.5	13282900.00 GJ
Energy consumption through other sources (F)	0.00 GJ	0.00 GJ
Total energy consumption (D+E+F)	17107826.81 GJ	15071499.95 GJ
Total energy consumption (A+B+C+D+E+F)	17316585.08 GJ	15304765.60 GJ
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.00028254 GJ/₹	0.00027417 GJ/₹
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.005746 GJ/USD	0.00566453 GJ/USD
Energy intensity in terms of physical output	1.292122 GJ/tcm	1.28263181 GJ/tcm
Energy intensity (optional) – the relevant metric may be selected by the entity	0.00000000	0.00000000

For the financial year 2025–26, the latest IMF PPP conversion rate of 20.34 has been applied for PPP-adjusted total income calculations wherever applicable. <https://www.imf.org/external/datamapper/PPPEX@WE0/OEMDC>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Bureau Veritas (India) Pvt. Ltd

2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the performance, achieve, and trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken if any.

Yes, a few of our sites have been identified as Designated Consumers (DCs) under the PAT scheme.

3. Provide details of the following disclosures related to water, in the following format:

Parameter	Current Financial Year	Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	333812.15 KI	294460.00 KI
(ii) Groundwater	307424.42 KI	236833.13 KI
(iii) Third-party water	1141.9 KI	0.00 KI
(iv) Seawater / desalinated water	0.00 KI	0.00 KI
(v) Others (harvested + mine pit+ pond)	428997.53 KI	441114.50 KI
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,071,376.0 KI	972407.63 KI
Total volume of water consumption (in kilolitres)	1071376 KI	972407.63 KI
Water intensity per rupee of turnover (water consumed / turnover)	0.00001748 KI/₹	0.00001742 KI/₹
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Water consumed / Revenue from operations adjusted for PPP)	0.0003555 KI/USD	0.00035990 KI/USD
Water intensity in terms of physical output	0.080 kl/tcm	0.08149363 KI/tcm
Water intensity (optional) – the relevant metric may be selected by the entity	0.00000000	0.00000000

For the financial year 2025–26, the latest IMF PPP conversion rate of 20.34 has been applied for PPP-adjusted total income calculations wherever applicable. <https://www.imf.org/external/datamapper/PPPEX@WE0/OEMDC>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Bureau Veritas (India) Pvt. Ltd

4. Provide the following details related to water discharged (in kilolitres):

	Current Financial Year	Previous Financial Year
Water discharge by destination and level of treatment (in kilolitres)	0.00 KI	0.00 KI
(i) To Surface water	0.00 KI	0.00 KI
No treatment	0.00 KI	0.00 KI
With treatment – please specify level of treatment	0.00 KI	0.00 KI
(ii) To Groundwater	0.00 KI	0.00 KI
No treatment	0.00 KI	0.00 KI
With treatment – please specify level of treatment	0.00 KI	0.00 KI
(iii) To Seawater	0.00 KI	0.00 KI
No treatment	0.00 KI	0.00 KI
With treatment – please specify level of treatment	0.00 KI	0.00 KI
(iv) Sent to third parties	0.00 KI	0.00 KI
No treatment	0.00 KI	0.00 KI
With treatment – please specify level of treatment	0.00 KI	0.00 KI
(v) Others	0.00 KI	0.00 KI
No treatment	0.00 KI	0.00 KI
With treatment – please specify level of treatment	0.00 KI	0.00 KI
Total water discharged (in kilolitres)	0.00 KI	0.00 KI

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Bureau Veritas (India) Pvt. Ltd

5. Has the entity implemented a mechanism for zero liquid discharge? If yes, provide details of its coverage and implementation.
 Yes. We have zero liquid discharge systems at all our unit locations.

6. Please provide details of air emissions (other than GHG emissions) by the entity:

Parameter	Current Financial Year	Previous Financial Year
NOx	1324.19 MT	1079.44 MT
SOx	65.72 MT	111.00 MT
Particulate matter (PM)	80.29 MT	77.70 MT
Persistent organic pollutants (POP)	0.00 MT	0.00 MT
Volatile organic compounds (VOC)	0.00 MT	0.00 MT
Hazardous air pollutants (HAP)	0.00 MT	0.00 MT
Others – ozone-depleting substances (HCFC - 22 or R-22)	0.19 MT	0.26 MT

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Bureau Veritas (India) Pvt. Ltd

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity:

Parameter	Unit	Current Financial Year	Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Ton CO ₂ e	3241140.4	2748409.90
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Ton CO ₂ e	370291.60	333395.10
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Ton CO ₂ e/₹	0.000059	0.00005520
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Ton CO ₂ e/USD	0.001198	0.00114062
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	Ton CO ₂ e/tcm	0.26947	0.25827387
Total Scope 1 and Scope 2 emissions intensity (optional) – the relevant metric may be selected by the entity		0.00000000	0.00000000

For the financial year 2025-26, the latest IMF PPP conversion rate of 20.34 has been applied for PPP-adjusted total income calculations wherever applicable. <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Bureau Veritas (India) Pvt. Ltd

8. Does the entity have any project related to reducing greenhouse gas emission? If Yes, then provide details.

The details of the same are given on page 102-107.

9. Provide details related to waste management by the entity, in the following format:

Parameter	Current Financial Year	Previous Financial Year
Total waste generated (in metric tonnes)		
Plastic waste (A)	86.53 MT	86.7000 MT
E-waste (B)	4.5 MT	0.0000 MT
Bio-medical waste (C)	0.3470 MT	0.2810 MT
Construction and demolition waste (D)	0.0000 MT	0.0000 MT
Battery waste (E)	3.5 MT	0.0000 MT
Radioactive waste (F)	0.0000 MT	0.0000 MT
Other Hazardous waste. Please specify, if any. (G)	15.155 MT	10.5600 MT
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	20317.89 MT	21559.00 MT
Total (A+B + C + D + E + F + G + H)	20427.9 MT	21656.54 MT
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000000333 MT/₹	0.00000038 MT/₹
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated /Revenue from operations adjusted for PPP)	0.000006 MT/USD	0.00000801 MT/USD
Waste intensity in terms of physical output	0.001524 MT/tcm	0.00181494 MT/tcm
Waste intensity (optional) – the relevant metric may be selected by the entity	0.00000000	0.00000000
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	20427.575 MT	21656.2700 MT
(ii) Re-used	0.00 MT	0.00 MT
(iii) Other recovery operations	0 MT	0.0000 MT
Total	20427.575 MT	21656.27 MT
For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.3470 MT	0.2810 MT
(ii) Landfilling	0.0000 MT	0.0000 MT
(iii) Other disposal operations	0.0000 MT	0.0000 MT
Total	0.3470 MT	0.2810 MT

For the financial year 2025-26, the latest IMF PPP conversion rate of 20.34 has been applied for PPP-adjusted total income calculations wherever applicable. <https://www.imf.org/external/datamapper/PPPEX@WE0/OEMDC>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Bureau Veritas (India) Pvt. Ltd

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce the usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

At JSW Cement, we are committed to contributing to the circular economy, as our business model is built on this philosophy. Cement manufacturing does not generate process waste; however, ancillary and housekeeping waste is generated, primarily comprising iron scrap, electrical cables, conveyor belt scrap, used drums, and similar materials. Waste oil and grease are the two types of hazardous waste generated. Our waste management practices focus on reducing, reusing or co-processing, and recycling materials within our operations. Where reuse or recycling is not practically feasible, waste is sold to authorised recyclers. The Company does not dispose of any waste in landfills. Instead, we utilise other industrial by-products and non-recyclable plastic waste and prioritise the use of alternative fuels and raw materials (AFR) in the cement manufacturing process, thereby diverting waste from landfills and reducing the consumption of virgin resources.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones, etc.) where environmental approvals/clearances are required, please specify details in the following format:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with?
1	Among all sites, Nandyal and Vijayanagar, covering a combined area of 335.08 hectares, have been identified as high impact locations. Both sites have existing Wildlife Conservation Plans and Biodiversity Management Plans in place.	Mining operations and Clinker and Cement manufacturing	Yes, they are fully complied with. Both sites have existing Wildlife Conservation Plans/ Biodiversity Management Plans.

12. Details of Environmental Impact Assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NA	0	0	NA	No	

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (prevention and control of pollution) Act, Air (prevention and control of pollution) Act, Environment Protection Act, and rules there under (Y/N). If not, provide details of all such non-compliances:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
0	NA	NA		

Note: All the entities /units are compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (prevention and control of pollution) Act, Air (prevention and control of pollution) Act, Environment Protection Act, and rules thereunder.

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

- i. Name of the area : JSW Cement,Vijayanagar Karnataka.
- ii. Nature of operations : Grinding Unit
- iii. Water withdrawal, consumption and discharge in the following format:

	Current Financial Year	Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	100746.2 KI	69638.00 KI
(ii) Groundwater	0.00 KI	0.00 KI
(iii) Third party water	0.00 KI	0.00 KI
(iv) Seawater / desalinated water	0.00 KI	0.00 KI
(v) Others	16000.94 KI	16088.00 KI
Total volume of water withdrawal (in kilolitres)	116,747.14 KI	85726.00 KI
Total volume of water consumption (in kilolitres)	116747.14 KI	85726.00 KI
Water intensity per rupee of turnover (Water consumed / turnover)	0.0000019049 KI/₹	0.00000153 KI/₹
Water intensity (optional) – the relevant metric may be selected by the entity	0.00000000	0.00000000

	Current Financial Year	Previous Financial Year
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
No treatment	0.00 KI	0.00 KI
With treatment – please specify level of treatment	0.00 KI	0.00 KI
(ii) Into Groundwater		
No treatment	0.00 KI	0.00 KI
With treatment – please specify level of treatment	0.00 KI	0.00 KI
(iii) Into Seawater		
No treatment	0.00 KI	0.00 KI
With treatment – please specify level of treatment	0.00 KI	0.00 KI
(iv) Sent to third parties		
No treatment	0.00 KI	0.00 KI
With treatment – please specify level of treatment	0.00 KI	0.00 KI
(v) Others		
No treatment	0.00 KI	0.00 KI
With treatment – please specify level of treatment	0.00 KI	0.00 KI
Total water discharged (in kilolitres)	0.00 KI	0.00 KI

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Bureau Veritas(India) Private Limited.

2. Please provide details of total Scope 3 emissions & their intensity:

Parameter	Unit	Current Financial Year	Previous Financial Year
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Ton CO ₂ e	1876121.8	1639607.80
Total Scope 3 emissions per rupee of turnover	Ton CO ₂ e/₹	0.0000306117	0.00002937
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		0.00000000	0.00000000

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Bureau Veritas (India) Pvt. Ltd

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

We have Wildlife Conservation Plan (WCP)/ Biodiversity Management Plans (BMP) in Nandyal and Vijayanagar which are being implemented in collaboration with the appropriate regulatory authorities. Additionally, we also have WCP at two additional sites due to the presence of Schedule 1 species. Further details around biodiversity management can be found on page 110-114.

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge/waste generated, please provide details of the same as well as the outcome of such initiatives:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Improve resource efficiency and reduce impacts from emissions. We are increasing the proportion of alternative fuels used at our clinkering plants and expanding our clean energy portfolio.	https://www.jswcement.in//sustainability/	NA

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

A comprehensive emergency response plan is in place across all our operations and facilities. In every situation, the foremost priority is the safety of individuals on-site, ensured through prompt evacuation or assembly at designated points, along with the provision of first aid and emergency medical support. Our facility layouts are carefully designed to provide all Manufacturing Production Processes (MPPs) and departments with unobstructed access to escape routes and assembly areas. The plan clearly defines roles and responsibilities for each action, ensuring accountability at every stage. In cases of unforeseen events beyond control, an established emergency escalation matrix outlines the course of action. Regular drills and simulation exercises are conducted to evaluate preparedness, with outcomes systematically documented and incorporated into the plan for continuous improvement.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

We have not identified any significant adverse impact to the environment arising from our value chain partners.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

Over 78% of our suppliers have been assessed for their ESG impacts and practices

8. How many Green Credits have been generated or procured:

- a. By the listed entity:

We are in the process of preparing to comply with new requirements such as the Carbon Credit and Trading Scheme (CCTS). As of now, no green credits have been generated or procured.

- b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners:

NA

Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.

10

- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such a body) the entity is a member of / affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	GCCA Global	International
2	GCCA India	National
3	Federation of Indian Chambers of Commerce and Industry	National
4	Cement Manufacturers' Association	National
5	CII	National
6	Xynteo 'Build Ahead'	National
7	UN Energy Compact	International
8	UN Global Compact	International
9	INNOVANDI	International
10	LeadIT	International

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
NA	NA	NA

Leadership Indicators

1. Details of public policy positions advocated by the entity:

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
1	Adoption of circular economy principles, Decarbonisation, energy transitions, and increased use of renewable energy; implementation of carbon credit trading schemes; effective water and waste management; and Extended Producer Responsibility (EPR) frameworks. Rationale: Align with global sustainability goals, strengthen regulatory compliance, and enhance reputation.	JSW Cement collaborates with industry bodies, government agencies, civil society organisations, and consumers across local, national, and international levels. The Company follows a structured and transparent engagement process with policymakers and industry associations, ensuring that its advocacy positions are aligned with its business strategy, sustainability commitments, and the objectives of the Paris Agreement. Through these engagements, the Company contributes to discussions on key sustainability topics, including low-carbon construction materials, climate action, biodiversity conservation, water stewardship, circular economy, and Extended Producer Responsibility (EPR). These collaborative efforts help advance enabling policies, share industry best practices, and support the transition towards a more sustainable and resource-efficient built environment.	Yes	The Board and the Sustainability Committee provide oversight of advocacy efforts to ensure they remain strategically aligned during half yearly review.	https://www.jswcement.in/sustainability/climate-change https://www.jswcement.in/sustainability/

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Name and brief details of project	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NA	NA	NA	No	No	NA

2. Provide information on the project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity:

S. No	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
1	NA	NA	NA	0	0	0

3. Describe the mechanisms to receive and redress grievances of the community.

The company involves all stakeholders at every stage of the CSR journey thereby building a robust institution where community owns and leads the development agenda. While our larger focus is sustainable development, the company also initiates need based interventions subsequently driving the process with participation from community and collaborating with other stakeholders. All our programmes are formulated on the basis of need assessment from the community. Right from conceptualization to planning, designing, and execution; stakeholders' inputs form a key basis for the formulation of the strategy. Various modes of dialogue deployed include: One-on-one meetings with Local self-governance bodies, district and state officials, academic institutions Participating in Existing Platforms to apprise the stakeholders of the progress and to seek their support wherever required Engaging with peers: Participation at forums created by apex industry bodies/esteemed educational institutions with an aim to facilitate knowledge sharing and learning among the peers Please refer to the stakeholder engagement section of the Company's CSR policy for more details. <https://www.jswcement.in/pdf/CSR-Policy-v1.pdf>

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	Current Financial Year	Previous Financial Year
Directly sourced froms/ small producers	31.24	28.94
Directly from within India	91.23	89.99

5. Job creation in smaller towns - Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

Location	Current FY	Previous FY
Rural	50.22	47.72
Semi-urban	3.47	3.07
Urban	7.56	11.55
Metropolitan	38.74	37.66

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
NA	NA

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

S. No.	State	Aspirational District	Amount spent (In INR)
1	MADHYA PRADESH	DAMOH	5088753

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized / vulnerable groups? (Yes/No):

Yes

(b) From which marginalized /vulnerable groups do you procure?

NA

(c) What percentage of total procurement (by value) does it constitute?

0

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

S No	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
1	NA	NA	NA	NA

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the Case	Corrective action taken
NA	NA	NA

6. Details of beneficiaries of CSR projects:

S. No.	CSR Project	No. of persons benefitted	% of beneficiaries related to vulnerable and marginalized groups
1	EDUCATION	59062	44.37
2	HEALTH	246147	35.76
3	LIVELIHOOD	76531	45.37
4	RURAL DEVELOPMENT	241454	38.15
5	SANITATION	31205	35.21
6	CHILD PROTECTION	9350	47

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

Consumer complaint and feedback mechanisms in Mumbai are continuously evolving, with an increasing focus on omnichannel presence, digital tools, and proactive engagement. The approach goes beyond resolving individual grievances to also enable systemic improvements. Active consumer forums and regulatory oversight further strengthen consumer protection and provide additional avenues for recourse. However, continued efforts are required to address existing gaps and enhance the overall effectiveness and efficiency of these mechanisms.

2. Turnover of products and/or services as a percentage of turnover from all products/services that carry information about:

	As a % to total turnover
Environmental and social parameters relevant to the product	75.00
Safe and responsible usage	100.00
Recycling and/or safe disposal	0.00

3. Number of consumer complaints in respect of the following:

	Current Financial Year			Previous Financial Year		
	Receive during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0		0	0	
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive trade practices	0	0		0	0	
Unfair trade practices	0	0		0	0	
Other	278	169		434	115	

4. Details of instances of product recalls on account of safety issues.

	Number	Reasons for Recall
Voluntary Recalls	0	NA
Forced Recalls	0	NA

5. Does the entity have a framework/policy on cyber security and risks related to data privacy? If available, provide a web link to the policy.

Yes

JSW Cement maintains a comprehensive cybersecurity policy to proactively mitigate risks and safeguard the confidentiality, integrity, and availability of information assets, including data privacy-related risks. As an ISO 27001:2022 certified organisation, the Company adheres to rigorous information security management standards.

<https://jsw-steel-s3.s3.ap-south-1.amazonaws.com/jsw-steel-images/uploads/2026/01/PO-005-Data-Protection-and-Data-Privacy-Policy-v1.1.pdf>

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on the safety of products/services.

No incidents have taken place

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches	0
b. Percentage of data breaches involving personally identifiable information of customers	0.00
c. Impact, if any, of the data breaches	No Incidents of Data Breaches

Leadership Indicators

1. Channels/platforms where information on products and services of the entity can be accessed (provide web link, if available).

We display information on our products and services on multiple platforms:

1. Website: <https://www.jswcement.in/corporate-profile>
2. LinkedIn: <https://in.linkedin.com/company/jswcement>
3. YouTube: <https://www.youtube.com/@JSWCementOfficial/featured>
4. Facebook: <https://www.facebook.com/JSWCementOfficial/about/Social>
5. Instagram: <https://www.instagram.com/jswcementofficial/>

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

- Promotion of good construction practices and proper product usage during meetings.
- Skillbuilding workshops for masons and contractors.
- Onsite product demonstrations.
- Mobile concrete laboratory services for material and concrete testing.
- Regular workshops for individual home builders on product applications and various aspects of home construction.
- DIY videos, mobile apps, and other resources on product applications and good construction practices available on YouTube, app stores, and the company website.

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

At JSW Cement, ensuring uninterrupted access to essential services is a key operational priority. In line with our vision of leveraging technology to enhance customer experience and transparency, we have developed a robust, digital-first communication framework to proactively inform consumers of potential service disruptions. This includes real-time notifications through the JSW Cement mobile app and customer portal, automated SMS and email alerts via integrated CRM systems, and 24x7 AI-powered chatbot support across our website and app. We also provide timely updates through our social media channels and website, while our digitised supply chain tracking and monitoring systems offer greater visibility into product movement and delivery timelines, enabling early identification and communication of potential disruptions. Together, these initiatives strengthen consumer trust through transparent, real-time communication and reinforce our commitment to superior service delivery and customer satisfaction.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes, we adhere to all local regulatory requirements for product registration and sales. We also conduct regular customer satisfaction surveys.



Independent Assurance Statement

Introduction and Objective of Work

The Management of JSW Cement Limited (hereinafter referred to as “JSW Cement”) have engaged Bureau Veritas Private Limited (hereinafter referred to as “Bureau Veritas”) to undertake an Independent Assurance of sustainability disclosures reported in the Integrated Report (IR) of JSW Cement for the reporting period from 1st April 2025 to 31st March 2026 and provide Reasonable Assurance Statement on the aforesaid report.

JSW Cement has prepared Sustainability Report with reference to BRSR Core and Global Reporting Initiative (GRI) Standards, 2021 with stated parameters for the period (FY 2025-26), based on which this overall assessment has been carried out.

The verification of Sustainability practices adopted by JSW Cement at the respective operations and review of documents and non-financial disclosures were conducted in two phases (First Phase in October 2025 and Second Phase in the months of March and April-2026) as a part of the Reasonable assurance of sustainability disclosures.

Intended User

The assurance statement is made solely for “JSW Cement and its stakeholders” as per the governing contractual terms and conditions of the assurance engagement contract between “JSW Cement” and “Bureau Veritas”. To the extent that the law permits, we owe no responsibility and do not accept any liability to any party other than “JSW Cement” for the work we have performed for this assurance report, or our conclusions stated in the paragraph below.

Reporting Criteria

The company has adopted below criteria for preparing the report:

- The International<IR> Framework (January 2021);
- Global Reporting Initiative (GRI) Standards 2021;
- Greenhouse Gas (GHG) Protocol.
- Business Responsibility and Sustainability Report on voluntary basis, as described in the Securities and Exchange Board of India’s (SEBI) vide Master Circular No. HO/49/14/14(7) 2025-CFD-POD2//3762/2026 dated January 30, 2026.

Assurance Standards Used

Bureau Veritas conducted Reasonable Sustainability Assurance in accordance with the requirements of International Federation of Accountants (IFAC), International Standard on Assurance Engagement (ISAE) 3000 (Revised) Reasonable Assurance & Assurance Engagements on Greenhouse Gas Statements as per ISAE 3410. Under this standard, Bureau Veritas has reviewed the information presented in the report against the characteristics of relevance, completeness, materiality, reliability, neutrality, and understandability.

The Limited Assurance was also provided for the RMX locations for selected KPIs, consists primarily of inquiries and analytical procedures. The procedures performed in a limited assurance engagement vary in nature and timing and are less in extent than for a reasonable assurance engagement.



Independent Assurance Statement

Scope, Boundary, and Limitations of Assurance

The scope of assurance involves sustainability performance of non-financial disclosures (General and Topic Specific as mentioned below) of JSW Cement Limited and its subsidiaries, Shiva cement limited and JSW Green Cement Pvt Ltd ,in India for the period from 1st April 2025 to 31st March 2026 based on GRI Reporting Standards 2021, BRSR Core and GHG protocol.

Our scope of work consists of Reasonable Assurance on BRSR Core indicators and Limited Assurance for BRSR Non-Core Indicators in the BRSR Report, as described in the Securities and Exchange Board of India's (SEBI) vide Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Assessment was conducted in two phases: Phase-1 verification was for verifying the disclosures for the period of April-2025 to September-2025 and Phase-2 was for the period of October-2025 to March-2026. Both the phases of verification was carried out by means of physical site visits at JSW Shiva (Sundargarh, Odisha), Jajpur (Odisha), Nandyal (Andhra Pradesh), Vijayanagar (Karnataka), Dolvi (Maharashtra), Turbhe (RMC Plant, Maharashtra) and Corporate office located at Mumbai and Virtual assessment was conducted for Salboni (West Bengal) and Salem (Tamil Nadu) sites. The assessment was conducted for following sites.

Sr. No.	Site Name	Location
1	JSW Shiva Cement	Sundargarh-Odisha
2	JSW Cement Jajpur	Jajpur-Odisha
3	JSW Cement Nandyal	Nandyal-Andhra Pradesh
4	JSW Cement Salboni	Salboni-West Bengal
5	JSW Cement Vijayanagar	Vijayanagar-Karnataka
6	JSW Cement Dolvi	Dolvi-Maharashtra
7	JSW Cement –Head Office	Mumbai-Maharashtra
8	JSW Green Cement Pvt Ltd.(RMX plant) ¹	Turbhe-Maharashtra
9	JSW Cement Salem ²	Salem-Tamil Nadu
10	JSW BPSL ²	Sambalpur-Odisha

Methodology adopted for Assurance

The assessment of the procedures or approaches followed for data compilation and reporting of the sustainability performance in line with non-financial disclosures for specific operations (referred in Table 1) was carried out as follows:

- Verification, on a sample basis, of evidence supporting the data.
- Verification of the sample data and information on selected material topics.
- Assessment of the suitability between the backup data and the information presented in the sustainability report.
- The general and topic-specific non-financial sustainability standard disclosures are subject to moderate assurance based on the extent of information made available for assurance.

¹ Limited level assurance for this RMX site

² Production, and material consumption and social parameters included in the reporting. Salem plant owned by JSW Steel and is exclusively available for the Company. Sambalpur plant owned by JSW BPSL and is exclusively available for the Shiva Cement Ltd, Subsidiary



Independent Assurance Statement

- Completion of assurance statement for inclusion in the report reflecting the verification, findings, and conclusion of the disclosure's assurance.
- Review of the level of adherence to the BRSR framework for Reasonable Assurance of Core parameters, the reporting framework followed by JSW Cement in preparing the report and the principles of Materiality, Inclusivity and Responsiveness, and stakeholder engagement framework deployed at JSW Cement

The reasonable assurance includes verification of the data and information on selected material BRSR Core topics reported in the following Table 1:

Table 1: List of BRSR Core Parameters

Sl.No	Attribute	Parameter	Cross Reference to the BRSR
1	Greenhouse Gas (GHG) Footprint	Scope 1 Emissions	Principle 6, Question 7 of Essential Indicators
		Scope 2 Emissions	
		GHG Emission Intensity	
2	Water Footprint	Total Water Consumption	Principle 6, Question 3 of Essential Indicators
		Water Intensity	Principle 6, Question 4 of Essential Indicators
		Water Discharge	
3	Energy Footprint	Total Energy Consumed	Principle 6, Question 1 of Essential Indicators
		% from Renewable Sources	
		Energy Intensity	
4	Waste Management (Circularity)	Category-wise Waste Generation	Principle 6, Question 9 of Essential Indicators
		Waste Intensity & Recovery	
5	Employee Wellbeing and Safety	Spending on Well-being	Principle 3, Question 1(c) of Essential Indicators
		Safety Incidents	Principle 3, Question 11 of Essential Indicators
6	Gender Diversity	Wages Paid to Females	Principle 5, Question 3(b) of Essential Indicators
		POSH Complaints	Principle 5, Question 7 of Essential Indicators
7	Inclusive Development	MSME/Indian Sourcing	Principle 8, Question 4 of Essential Indicators
		Wages in Smaller Towns	Principle 8, Question 5 of Essential Indicators
8	Customer & Supplier Fairness	Data Breach Incidents	Principle 9, Question 7 of Essential Indicators
		Accounts Payable Days	Principle 1, Question 8 of Essential Indicators
9	Business Openness	Related Party Transactions & Concentration	Principle 1, Question 9 of Essential Indicators

- The data reported for 305-3 (Scope-3 GHG emissions) is restricted to cat.1- Purchased Goods and services, Cat 2- Capital goods, Cat 3- Fuel and Energy, Cat 4- Upstream Transportation, Cat 5- Waste generation, Cat 6-Business travel, Cat 7- Employee commute, Cat 9- Downstream transportation and distribution, Cat 10- Processing of sold products.
- For IR, reasonable assurance was done for the selected sites listed in the section of **Scope, Boundary, and Limitations of Assurance** for all the GRI Universal and Topic Specific Standard Disclosures as mentioned in **Annexure-1**.

Independent Assurance Statement

- The Limited assurance engagement was carried out for RMX sites for selected KPIs as per GRI Reporting standards 2021 as mentioned in the Table below.

Sl. No.	Parameter	GRI Standard
1.	Production and Material consumption	GRI 301: Material
2.	Electricity Consumption	GRI 302: Energy
3.	Water Consumption and discharge	GRI 303 : Water and Effluent
4.	Waste	GRI 306 : Waste

Limitations and Exclusions

The assurance is limited to the above-mentioned scope of work and excludes the information relating to:

- Data related to the Company's financial performance disclosures.
- Activities and practices followed outside the defined assurance period stated hereinabove.
- Positional statements, expressions of opinion, belief, aim, or future intention by "JSW Cement" and statements of future commitment.
- The assurance does not extend to the activities and operations of "JSW Cement" outside of the scope and geographical boundaries mentioned in the report as well as the operations undertaken by any other entity that may be associated with or have a business relationship with "JSW Cement".
- Compliance with any Environmental, Social, and legal issues related to the regulatory authority.
- Any of the statements related to the company aspect or reputation.

Management Responsibility

JSW Cement Limited is completely responsible for the contents of the report, identification of material topics, and data reporting structure. The selection of reporting criteria, reporting period, reporting boundary, monitoring, and measurement of data, preparation, and presentation of information for the report are the sole responsibility of the management of "JSW Cement". Bureau Veritas (BV) was not involved in the drafting or preparation of the report and any other backup data for the reporting period. The responsibility of BV was to provide Reasonable independent assurance for the sustainability of non-financial disclosures as described in the scope of assurance and Limited assurance for selected KPIs of RMX plants as mentioned above.

Uncertainty

The reliability of assurance is subject to uncertainty(ies) that is inherent in the assurance process. Uncertainties stem from limitations in quantification models used, assumptions, or data conversion factors used or may be present in the estimation of data used to arrive at results. Our conclusions with respect to this assurance are naturally subject to any inherent uncertainty(ies) involved in the assurance process.

Conclusions for Integrated Report

Based on the procedures followed as mentioned in the scope of work and methodology adopted and the data/evidence obtained, the sustainability performance of non-financial disclosures in the Integrated Report of JSW Cement Limited is reviewed as per the GRI Reporting Standard 2021 framework for the reporting period (1st April 2025 to 31st March 2026).

It is concluded based on the assurance review that the information presented in the Integrated Report for JSW Cement operations with reference to select sustainability reporting non-financial disclosures of Global Reporting Initiative (GRI Reporting Standard 2021) is proper, adequate, reliable, and maintained in line with

Independent Assurance Statement



the material topics and reporting criteria, which JSW is solely responsible for consideration.

Conclusions for BRSR

Based on BV methodology and the activities described above, it is our opinion that the BRSR (Core parameters) for FY 2025-26 of "JSW Cement", containing its reporting and declaration of the various sustainability parameters from the operations within the reporting boundary and the reporting period, as described above, is prepared in all material respects in line with the applicable criteria here before stated.

Statement of independence, impartiality, and competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety, and social accountability with over 198 years history.

Bureau Veritas operates a certified Quality Management System which complies with the requirements of ISO 9001:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA), across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour, and high ethical standards in their day-to-day business activities.

We are particularly vigilant in the prevention of conflicts of interest. No member of the assurance team has a business relationship with "JSW Cement", its Directors, Managers, or officials beyond that required of this assignment. We have conducted this verification independently and there has been no conflict of interest.

Competence

The assurance team has extensive experience in conducting assurance over environmental, social, ethical, and health & safety information, systems and processes an excellent understanding of Bureau Veritas standard methodology for the Assurance of Sustainability Reports.

Restriction on use of Our Report

Our Reasonable Assurance for IR & BRSR Core, Limited Assurance for BRSR Non-core and RMX plants' statement has been prepared and addressed to the Board of Directors of the Company at the request of the company solely to assist the company in reporting on the Company's Sustainability performance and activities. Accordingly, we accept no liability to anyone other than the Company. Our deliverables should not be used for any other purpose or by any person other than the addressees of our deliverables. The Firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.



Nagabhushan B B
Lead Assuror
Bureau Veritas (India) Private Limited
Hubballi, India
Dt: July 04, 2026



M Rama Mohan RAO
Technical Reviewer
Bureau Veritas (India) Private Limited
Mumbai, India
Dt: July 05, 2026



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Annexure-1

Universal Standard

- GRI 2: General Disclosures
- GRI 3: Material Topics

Topic-Specific Standard Disclosures

- GRI 101: Biodiversity 2024
- GRI 201: Economic Performance 2016
- GRI 202: Market Presence 2016
- GRI 203: Indirect Economic Impacts 2016
- GRI 204: Procurement Practices 2016
- GRI 205: Anti-corruption 2016
- GRI 206: Anti-competitive Behavior 2016
- GRI 207: Tax 2019
- GRI 301: Materials 2016
- GRI 302: Energy 2016
- GRI 303: Water and Effluents 2018
- GRI 305: Emissions 2016
- GRI 306: Waste 2020
- GRI 308: Supplier Environmental Assessment 2016
- GRI 401: Employment 2016
- GRI 402: Labor/Management Relations 2016
- GRI 403: Occupational Health and Safety 2018
- GRI 404: Training and Education 2016
- GRI 405: Diversity and Equal Opportunity 2016
- GRI 406: Non-discrimination 2016
- GRI 407: Freedom of Association and Collective Bargaining 2016
- GRI 408: Child Labor 2016
- GRI 409: Forced or Compulsory Labor 2016
- GRI 410: Security Practices 2016
- GRI 411: Rights of Indigenous Peoples 2016
- GRI 413: Local Communities 2016
- GRI 414: Supplier Social Assessment 2016
- GRI 415: Public Policy 2016
- GRI 416: Customer Health and Safety 2016
- GRI 417: Marketing and Labeling 2016
- GRI 418: Customer Privacy 2016