BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A – GENERAL DISCLOSURES

I. Details

1.	Corporate Identity Number (CIN) of the Listed Entity	L45200MH2006PLC161268
2.	Name of the company	JSW Infrastructure Limited
3.	Year of incorporation	2006
4.	Registered office address	JSW Centre, Bandra Kurla Complex, Bandra (East), Mumbai, 400 051, Maharashtra, India
5.	Corporate address	JSW Centre, Bandra Kurla Complex, Bandra (East), Mumbai 400 051, Maharashtra, India
6.	E-mail	ir.infra@jsw.in
7.	Telephone	+912242861000
8.	Website	www.jswinfrastructure.in
9.	Financial year for which reporting is being done	FY 2025-2026
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited
11.	Paid-up Capital	₹ 4,20,00,03,134
12	Name and contact details of the person who may be contacted in case of any queries on the BRSR Report	Dr. Monica Chavan, Lead Sustainability, JSW Infrastructure Limited, JSW Centre, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051, Maharashtra, India, Phone: 22 4286 5037 Email: monica.chavan@jsw.in Mr. Vishesh Pachnanda, Associate Vice President – Investor Relations, JSW Infrastructure Limited, JSW Centre, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051, Maharashtra, India, Phone: 22 4286 5098 Email: vishesh.pachnanda@jsw.in
13	Reporting boundary	Consolidated basis
14	Name of assurance provider	Bureau Veritas (India) Private Limited
15	Type of assurance obtained	Reasonable Assurance

II. Products and Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Transport and Storage	Services incidental to land water and air transportation	100

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Cargo Handling incidental to water transport	501	100

III. 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	10	13	23
International	1	3	4

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	5
International (No. of Countries)	1

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

Not applicable, as JSW Infrastructure Limited ("the Company") operates as a service provider focused on cargo handling and management, with no involvement in product manufacturing or related activities.

c. A brief on types of customers

The Company is a leading provider of efficient, end to end cargo handling solutions, managing a diverse mix of cargo categories which include dry bulk, break bulk, liquid bulk, gases, and containers. Its extensive cargo portfolio spans thermal and non thermal coal, iron ore, sugar, urea, steel products, rock phosphate, molasses, gypsum, barites, laterites, edible oil, LNG, LPG, and containerized cargo.

As the critical logistics support of the JSW Group, the Company handles cargo for the key entities such as JSW Steel Limited, JSW Energy Limited, and JSW Cement Limited. The Company has also built strong, long standing relationships with a wide base of third party customers across multiple industries. This diversified customer mix reinforces its position as a trusted and preferred partner in the cargo handling and maritime logistics sector.

IV. 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)	940	894	95.11%	46	4.89%
2.	Other than Permanent (E)	0	0	0.00%	0	0.00%
3.	**Total employees (D + E)**	**940**	**894**	**95.11%**	**46**	**4.89%**
	WORKERS					
4.	Permanent (F)	0	0	0.00%	0	0.00%
5.	Other than Permanent (G)	5635	5560	98.67%	75	1.33%
6.	**Total workers (F + G)**	**5635**	**5560**	**98.67%**	**75**	**1.33%**

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)	1	1	100%	0	0.00%
2.	Other than Permanent (E)	0	0	0.00%	0	0.00%
3.	**Total differently abled employees (D + E)**	**1**	**1**	**100%**	**0**	**0.00%**
	DIFFERENTLY ABLED WORKERS					
4.	Permanent (F)	0	0	0.00%	0	0.00%
5.	Other than permanent (G)	1	1	100%	0	0.00%
6.	**Total differently abled workers (F + G)**	**1**	**1**	**100%**	**0**	**0.00%**

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	2	20.00%
Key Management Personnel	4	0	0.00%

22. Turnover rate for permanent employees and workers (%)

	Financial Year 25- 26			Financial Year 24- 25			Financial Year 23- 24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	4.92	6.98	4.92	5.96	17.14	6.46	6.12	3.85	6.03
Permanent Workers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

V. 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	JSW Jaigarh Port Limited	Subsidiary	100.00	Yes
2	South West Port Limited	Subsidiary	90.00	Yes
3	JSW Dharamtar Port Private Limited	Subsidiary	100.00	Yes
4	JSW Paradip Terminal Private Limited	Subsidiary	97.40	Yes
5	Paradip East Quay Coal Terminal Private Limited	Subsidiary	97.40	Yes
6	JSW Mangalore Container Terminal Private Limited	Subsidiary	100.00	Yes
7	JSW Tuticorin Multipurpose Terminal Private Limited (Erstwhile JSW Shipyard Private Limited)	Subsidiary	100.00	No
8	JSW Jatadhar Marine Services Private Limited	Subsidiary	100.00	No
9	Jaigarh Digni Rail Limited	Subsidiary	100.00	No
10	JSW Murbe Port Private Limited (Erstwhile Nandgaon Port Private Limited)	Subsidiary	100.00	No
11	JSW Keni Port Private Limited (Erstwhile Masad Marine Services Private Limited)	Subsidiary	100.00	No
12	Southern Bulk Terminals Private Limited	Subsidiary	100.00	No
13	Ennore Bulk Terminal Private Limited	Subsidiary	100.00	Yes
14	Ennore Coal Terminal Private Limited	Subsidiary	100.00	Yes
15	Mangalore Coal Terminal Private Limited	Subsidiary	100.00	Yes
16	JSW JNPT Liquid Terminal Private Limited	Subsidiary	100.00	No
17	JSW Port Logistics Private Limited	Subsidiary	100.00	No
18	PNP Maritime Services Private Limited	Subsidiary	50.00*	Yes
19	Navkar Corporation Limited	Subsidiary	70.37	No
20	JSW Kolkata Container Terminal Private Limited	Subsidiary	100.00	No
21	Khurja Rail Terminal Private Limited	Subsidiary	100.00	No
22	JSW Rail Infra Logistics Private Limited	Subsidiary	100.00	No
23	JSW Minerals Rail Logistics Private Limited	Subsidiary	100.00	No
24	JSW (South)Rail Logistics Private Limited	Subsidiary	100.00	No
25	JSW Terminal (Middle East) FZE	Subsidiary	100.00	No
26	JSW Middle East Liquid Terminal Corp.	Subsidiary	100.00	Yes
27	JSW Overseas FZE	Subsidiary	100.00	No

*50% + 1 share

VI. CSR

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No): Yes

(ii) Turnover (in ₹) 5,361.44 Crores

(iii) Net worth (in ₹) 10,509.80 crores

VII. 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	https://www.jswinfrastructure.in/wp-content/uploads/2025/11/JSWIL-GRIEVANCE-REDRESSAL-MECHANISM.pdf	0	0	-	0	0	-
Investors (other than Shareholders)	Yes		0	0	-	0	0	-
Shareholders	Yes		8	0	-	1	0	-
Employees and workers	Yes		0	0	-	0	0	-
Customers	Yes		0	0	-	0	0	-
Value Chain Partners	Yes		0	0	-	0	0	-
Other (please specify)	-	-	0	0	-	0	0	-

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	R	**Risk:** The increasing frequency and severity of disasters due to climate change pose risks to infrastructure damage, operational disruptions which may lead to higher maintenance costs, operating cost, with impacting revenue for our organisation	• The Company has undertaken a TCFD-aligned climate risk assessment covering both transition and physical risks across its port portfolio. • Key transition risks include volatility in fuel costs and evolving carbon regulations, while physical risks relate to extreme weather events impacting coastal infrastructure. • Scenario-based assessments have been conducted to evaluate resilience under multiple climate pathways, informing infrastructure design and operational continuity planning.	• 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)
2	Energy Management	R & O	**Risk:** The risk includes financial strain, operational disruptions, and competitive disadvantages. We may face reduced profit margins as there could be a struggle to balance increased fuel costs with competitive pricing. **Opportunity:** Boosting energy efficiency provides an opportunity of transitioning from fossil fuel intensive operations to low carbon operations which may aid our organisation in, drawing sustainability-minded partners and customers.	• As part of our efforts to reduce our carbon footprint, we have identified energy efficiency and the shift to renewable energy as central elements of our sustainability strategy. • Our aim is to decrease energy usage through process enhancements, while actively pursuing the transition to renewable energy sources such as group captive and third-party providers where possible. • Additionally, we seek to complement our reliance on fossil fuels with biofuels and are working towards adopting electric vehicles.	• Negative • Positive
3	Biodiversity	R	**Risk:** Increased Ocean acidification may lead to impact on marine biodiversity as well as port infrastructure. Port expansion projects involving dredging and land reclamation can damage sensitive marine ecosystems like coral reefs and mangroves. This may lead to regulatory scrutiny, fines, or project delays.	• As part of our standard procedures, we conduct biodiversity assessments on land and in marine environments, integrated within the Environmental Impact Assessment (EIA) reports for all new projects and expansions. • The suggested mitigation actions outlined in the EIA reports are rigorously implemented and detailed in the bi-annual compliance reports furnished to the Ministry of Environment, Forest and Climate Change (MoEFCC). • We conducted a TNFD study for our portfolio to identify, assess, and manage nature related risks and impacts	• 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)
4	Waste Management	R	**Risk:** Inadequate waste management practices present notable environmental and safety hazards, jeopardizing our reputation, causing regulatory violations, and risking the well-being of on-site employees. Such incidents can result in operational disruptions, impacting the company's financial stability and tarnishing its brand perception with investors and other stakeholders.	• Our objective is to reduce waste generation at its origin and divert waste away from landfills by promoting reuse and recycling programmes. • We conduct routine monitoring and evaluation of waste management procedures to support these initiatives. • Stricter waste segregation and disposal protocols are implemented to manage hazardous and non-hazardous waste streams securely and in accordance with regulatory standards.	• Negative
5	Air Emissions	R	**Risk:** The emissions of nitrogen oxides (NOx), sulphur oxides (SOx), and particulate matter from diesel-powered equipment, docked ships, and cargo transport vehicles can lead to regulatory scrutiny and potential fines or restrictions on operations. This may also create a significant risk for social license to operate.	• We are dedicated to mitigating air emissions by employing efficient technologies, implementing targeted policies, and strategic measures. • We closely monitor our progress on a monthly basis and promptly take corrective actions when needed.	• Negative
6	Occupational Health and Safety	R	**Risk:** Occupational health and safety risks may lead to business disruptions, employee absences, and decreased productivity. Increased instances of health and safety incidents may have direct negative effects on our financial performance, with emphasis on higher insurance premiums and compensation costs.	• Safety is a paramount at all our locations, and we have robust safety protocols in position to achieve and preserve a zero-harm environment. • From a governance perspective, our senior management, in collaboration with key plant personnel, bear the responsibility for upholding the necessary safety measures.	• 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)
7	Human Rights	R	**Risk:** Violation of human rights pose a risk to our business as it may lead to reputational damage and bring in monetary penalties. Further, it may also affect employee morale and indirectly contribute to attrition as well, which may pose a risk to efficient business processes.	• We are committed to employing people solely on the basis of their ability to do the job, prohibiting any discrimination based on race, colour, age, gender, sexual orientation, gender identity and expression, ethnicity, religion, disability, family status, social origin, and so on. • We have a human rights policy in place, and we strive to adhere to the policy in letter and spirit.	• Negative
8	Diversity, Equity and Inclusion	O	**Opportunity:** A diverse workforce brings together individuals with varied skills and subject matter expertise, enabling our organisation to stay ahead of the curve. Maintaining a diverse and inclusive work culture enhance the overall productivity of the workforce and can create a positive impact on the financials of our organisation.	-	• Positive
9	Employee Wellbeing	O	**Opportunity:** Investing in the employee development and wellbeing programmes enhances operational efficiency. Presence of a healthy workforce not only enhances operational efficiency but also sets our organisation competitively.	-	• Positive
10	Customer Relationship Management	O	**Opportunity:** Building strong relationships with customers is essential for any business looking to foster customer loyalty. By providing excellent customer service and developing a deep understanding of customers' needs and preferences, we establish trust and position ourselves as a reliable and consistent source of value creator for them. Retention of customers leads to long-term business benefits such as increased profitability, higher customer lifetime value, and more significant opportunities to upsell and cross-sell.	-	• 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)
11	Community Relations	O	**Opportunity:** The engagement programmes provide an opportunity to actively contribute to the socioeconomic development of the underprivileged communities. This further aid in enhancing the social cohesion and garner support from the community for our operations.	-	• Positive
12	Business Ethics	O	**Opportunity:** Effective governance mechanism in our organisation provides an opportunity of building greater trust among the stakeholders and creates long term value for them.	-	• Positive
13	Business Continuity	O	**Opportunity:** Presence of an effective risk management process creates an opportunity for business resilience and enhance profitability.	-	• Positive
14	Supply chain management	O	**Opportunity:** Responsible supply chain management sets the standards for transparency, fairness, and integrity in the procurement and supply chain processes. It promotes responsible environmental practices, fair labor standards, and ethical conduct throughout the supply chain.	-	• Positive
15	Regulatory Compliance	R	**Risk:** Non-adherence to regulatory requirements may pose a significant risk to operations and may further lead to reputational damage and financial penalties. Persistent noncompliance leads to potential loss of investor confidence affecting market position and capital acquisition ability.	• We prioritise compliance with relevant laws and regulations, supported by ongoing employee training and awareness initiatives. Regular audits are conducted to verify that our company's subsidiaries conduct business with high standards of legal, statutory, and regulatory compliances.	• Negative
16	Cyber Security and Information Management	R	**Risk:** Technological innovations and advancements create a significant risk to cyberattacks, phishing and other information security risks. This poses a threat to the brand value of the company and may further lead to monetary fines and penalties.	• We strive to continuously enhance our technology, systems, and processes to remain at the forefront of cybersecurity measures. Our focus is on safeguarding internal information and data concerning suppliers, customers, business partners, and stakeholders against unauthorised access, disclosure, or tampering.	• 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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b) Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c) Web Link of the Policies, if available	https://www.jswinfrastructure.in/investors/sustainability-policies/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Our policies are aligned with the National Guidelines on Responsible Business Conduct (NGRBC) and incorporate the requirements of key international standards such as ISO 9001, ISO 14001, and ISO 45001. We also draw on globally recognised performance frameworks, including the UN Global Compact (UNGC) Guidelines, OECD Guidelines, Global Reporting Initiative (GRI) Standards, and the UN Sustainable Development Goals (SDGs)								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has established clear targets for key sustainability KPIs, covering areas such as climate change, energy use, water management, waste reduction, air emissions, biodiversity, diversity and inclusion, and workplace safety, with defined timelines for achieving these goals.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company reports its performance against these targets annually through the Integrated Report.								
Governance Leadership and Oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Please refer Page No. 22-25 of the Integrated Report for Message from Joint Managing Director & Chief Executive Officer								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Sustainability Committee of the Board of Directors of the Company is responsible for overseeing the implementation and monitoring of all sustainability related policies.								
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.	Yes, Sustainability Committee oversees the implementation of the Company's Sustainability and Responsible Business Policies. The Committee comprises of four Directors—one Independent Director, one Non-Executive Director and two Executive Directors—and is supported by invitees, as required. The Committee is responsible for guiding the adoption and integration of the National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business (2011) and the National Guidelines on Responsible Business Conduct (2019) into the Company's business practices. It periodically reviews the progress of sustainability and business responsibility initiatives and monitors the Company's ESG performance.								

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	During the year under review, the Sustainability Committee met thrice to review the progress of the defined KPIs and evaluate the effectiveness of sustainability policies. Any proposed changes or enhancements to the KPIs are presented to the Board, and their inputs are incorporated into the final updates.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company ensures full compliance with all applicable statutory requirements. No instances of non-compliance with applicable environmental laws (Water Act, Air Act, Environment Protection Act) or material penalties were recorded during the reporting period.																	

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.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No While the Company has not undertaken a standalone independent evaluation of policies, key ESG indicators disclosed in this report including the implementation of its polices are subject to independent assurance by Bureau Veritas (India) Private Limited Further, ISO-certified management systems (ISO 9001, 14001, 45001) are periodically audited by external agencies, providing an additional layer of third-party validation.								

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

SECTION C – PRINCIPLE WISE PERFORMANCE DISCLOSURE

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	3	The BoDs were appraised on financials, ESG performances for financial year 2025-26. The discussions covered the topics on Risk Management, Digital initiatives, Security, ESG and Climate change. Aligning to the Principles of BRSR initiatives on Human Rights, Biodiversity management and other environmental parameters were also discussed.	100.00
Key Managerial Personnel	4	Topics related to health & safety, ethics, environment management systems, sustainability were covered.	100.00
Employees other than BoD and KMPs	18	Various training and awareness programs on Adaptive leadership, Sustainability performances, Biodiversity, Waste management, Code of conduct, safety, Prevention of Sexual Harassment policies were held for employees across the organization. Also conducted sessions on BRSR awareness, Human Rights, biodiversity risk and conservation, sustainability initiatives, digitization, value chain, Skill development etc.	100.00
Workers	251	Trainings on safety management, human rights, and skill development.	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					
	NGRBC Principle	Name of the regulatory/ enforcement agency/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	-	-	0	-	-
Settlement	-	-	0	-	-
Compounding fee	-	-	0	-	-

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

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
Not applicable	-

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.**

Yes, The Company maintains a zero-tolerance approach towards bribery and corruption and is committed to the highest standards of ethical conduct. This is supported by a robust Business Conduct Policy, whistle-blower mechanisms, periodic training, and strong internal controls. Employees and stakeholders are empowered to report concerns without fear of retaliation.

Policies are publicly available at:
https://www.jswinfrastructure.in/wp-content/uploads/2025/11/JSWIL-Policy-on-Business-Conduct.pdf

https://www.jswinfrastructure.in/wp-content/uploads/2025/11/Whistleblower-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	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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.**

There are no cases with respect to corruption and conflicts of interest.

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	60	73

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

Metrics		Current financial year	Previous financial year
Concentration of Purchases			
a.	Purchases from trading houses as % of total purchases	0.00%	0.00%
b.	Number of trading houses where purchases are made from	0	0
c.	Purchases from top 10 trading houses as % of total purchases from trading houses	0.00%	0.00%
Concentration of Sales			
a.	Sales to dealers / distributors as % of total sales	0.00%	0.00%
b.	Number of dealers / distributors to whom sales are made	0	0
c.	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0.00%	0.00%
Share of RPTs in			
a.	Purchases (Purchases with related parties / Total Purchases)	11.79%	2.93%
b.	Sales (Sales to related parties / Total Sales)	38.17%	38.57%
c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.00%	0.00%
d.	Investments (Investments in related parties / Total Investments made)	77.97%	12.22%

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
1	Training program on Supply Chain Assessment	75

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. The Company has a policy on code of conduct for Board Members and the Senior Management. The process to avoid/ manage conflict of interest is elaborated on page 3 & 4 of the code of conduct available at the link (policy document): https://www.jswinfrastructure.in/wp-content/uploads/2025/11/Code-of-Conduct-for-Board-Members-and-Senior-Management-Executives25.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	0%	0%	Expenditure related to innovative process improvements is classified as part of regular business expenses
Capex	0.33%	5.58%	Renewable energy, Rainwater harvesting, Upgrading water treatment system, Electric vehicles, Drainage systems, Dust mitigation, and Waste management solutions

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: The Company has implemented a Supplier Code of Conduct applicable to all suppliers (100% coverage). In addition, ESG risk assessments have been completed for suppliers representing approximately 75% of procurement spend, with improvement plans issued where required.

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)	Not Applicable, as The Company does not operate manufacturing facilities. However, the company has implemented comprehensive waste management systems and processes to responsibly manage the reuse, recycling, and safe disposal of waste generated from its operations. By prioritizing environmentally sustainable practices, The Company reinforces its commitment to resource efficiency, regulatory compliance, and environmental stewardship, minimizing its ecological footprint while promoting sustainable operational excellence.
E-waste	
Hazardous waste	
Other waste (wastepaper and paper products)	

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.

No.

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
Not applicable. Given the Company's service-oriented business model focused on port and logistics operations, traditional product life cycle assessments are not directly applicable. However, the Company actively manages its operational environmental footprint through energy, emissions, water, and waste performance monitoring.							

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
Not applicable		

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
	Not applicable	Not applicable

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)	Not applicable			Not applicable		
E-waste						
Hazardous waste						
Other waste						

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
Not applicable	

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	Total (A)	% of employees covered by									
		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	894	894	100%	894	100%	0	0.00%	894	100%	0	0.00%
Female	46	46	100%	46	100%	46	100%	0	0.00%	0	0.00%
Total	**940**	**940**	**100%**	**940**	**100%**	**46**	**4.89%**	**894**	**95.11%**	**0**	**0.00%**
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	Total (A)	% of workers covered by									
		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	0.00%	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%**
Other than Permanent workers											
Male	5560	5560	100%	5560	100%	0	0.00%	5560	100%	0	0.00%
Female	75	75	100%	75	100%	75	100%	0	0.00%	0	0.00%
Total	**5635**	**5635**	**100%**	**5635**	**100%**	**75**	**1.33 %**	**5560**	**98.67%**	**0**	**0.00%**

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	0.17%	0.18%

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	0.00	0.00	NA	0.00	0.00	NA
Others – please specify	0.00	0.00	NA	0.00	0.00	NA

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.

Yes. The Company provides necessary accessibility features at locations where differently-abled employees or workers are present, ensuring that the premises remain inclusive and compliant with accessibility requirements.

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 policy is available at
https://www.jswinfrastructure.in/wp-content/uploads/2025/11/JSWIL-Policy-on-Equality-Diversity-and-Inclusivity.pdf

https://www.jswinfrastructure.in/wp-content/uploads/2025/11/POL13_I-JSWIL-Policy-on-Labour-Practices-and-Employment.pdf

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%	100%	0.00%	0.00%
Female	100%	100%	0.00%	0.00%
Total	**100%**	**100%**	**0.00%**	**0.00%**

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	Yes. Details given in our Grievance Redressal Policy on the link: https://www.jswinfrastructure.in/wp-content/uploads/2025/11/JSWIL-GRIEVANCE-REDRESSAL-MECHANISM.pdf
Other than permanent workers	
Permanent employees	
Other than permanent employees	

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	940	0	0.00	884	0	0.00
Male	894	0	0.00	843	0	0.00
Female	46	0	0.00	41	0	0.00
Total permanent workers	0	0	0.00	0	0	0.00
Male	0	0	0.00	0	0	0.00
Female	0	0	0.00	0	0	0.00

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	894	682	76.29%	834	93.29%	843	647	76.75%	787	93.36%
Female	46	32	69.57%	46	100.00%	41	32	78.05%	40	97.56%
Total	**940**	**714**	**75.96%**	**880**	**93.62%**	**884**	**679**	**76.81%**	**827**	**93.55%**
Workers										
Male	5560	5560	100.00%	3619	65.09%	5420	5420	100.00%	2397	44.23%
Female	75	75	100.00%	72	96.00%	67	67	100.00%	19	28.36%
Total	**5635**	**5635**	**100.00%**	**3691**	**65.50%**	**5487**	**5487**	**100.00%**	**2416**	**44.03%**

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	894	894	100.00%	843	649	76.99%
Female	46	46	100.00%	41	32	78.05%
Total	**940**	**940**	**100.00%**	**884**	**681**	**77.04%**
Workers						
Male	5560	0	0.00%	5420	0	0.00%
Female	75	0	0.00%	67	0	0.00%
Total	**5635**	**0**	**0.00%**	**5487**	**0**	**0.00%**

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, The Company is committed to ensuring a safe and healthy working environment for all individuals that includes employees, contract workers, business partners, visitors, and the surrounding communities. We adhere to stringent Occupational Health and Safety (OHS) standards across all locations, with six sites already certified under ISO 45001. Jaigarh Port has been awarded the British Safety Council's prestigious 5 Star Rating and the Sword of Honour, one of the highest recognitions for workplace safety management. Dharamtar port also has 5 star rating from the British Safety Council's. The Group's OHS Standards are revised from time to time. Comprehensive audits are conducted are intervals to ensure efficient implementation of these standards

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
- Hazop Study
- Emergency response and planning
- Hazardous area classification study
- Pre-startup safety review.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks.

Yes. Safety-related initiatives are driven at the Group level. The details can be accessed at the following link. - https://group.jsw.in/sustainability/group-health-and-safety

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	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
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.

1. Clear Safety Policies and Procedures:
   - We have established safety policies in line with JSW Group standards. These policies are communicated to all the employees and it is ensured that all the employees have accessibility of these policies. Regular training sessions on risks, safety standards, and measures to avoid accidents are conducted.
2. Comprehensive Safety Training:
   - We ensure that all the employees across levels are imparted in-depth training of safety measure. Regular refresher courses are held to reinforce safety practices, address job related hazards and reinforce safety protocols.
3. Personal Protective Equipment (PPE):
   - PPEs are provided based on job roles. It is ensured that employees/ contractor workforce wear the PPE on the premises.
4. Emergency Response Preparedness:
   - All our locations have developed an emergency response team in collaboration with safety experts. All necessary emergency rescue equipment for confined space entry (CSE), working at heights (WAH), and fire preparedness are in place.
5. Specialized Training Programs:
   - Training programs on safety measure to be implemented on various aspects like WAH, CSE procedures, and medical assessments.
6. Wellness Programs:
   - Our focus is on the physical and mental health of our people. We conduct wellness programs promoting healthy lifestyles and we also have a Group programe WE Care that conducts webinars on various topics like managing stress, parenting etc. for mental wellbeing of employee. An employee can also avail 1to1 counselling from experts is also provided, if necessary, through the programme.

7. Safety Committees and Reviews:
   - The Site Subcommittee and Apex Safety Committee conduct regular review of the safety measures.

8. Equipment Inspections:
   - Routine inspections of equipment, machinery, and facilities is conducted regularly to ensure compliance with safety standards.

9. Incident Reporting and Investigation:
   - We have a digital platform, which is accessible to all employees where incident reporting can be done. A thorough investigations of the incidents is carried out to determine root causes and prevent recurrence.

10. Employee Engagement:
    - Employees are a part of safety initiatives and are encouraged to share innovations or measures to improve safety practices.

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	-	0	0	-
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
Working conditions	100

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.

Safety being the core of our operations, all safety related incidents were carefully investigated, and appropriate corrective actions are implemented. These findings and targeted measured are discussed across the sites during meets by the senior management to prevent occurrence of these incidents 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.

The Company has established a robust process to verify that statutory dues are duly paid by its value chain partners to their respective employees. Each operating unit independently monitors compliance and reports any deviations through a structured escalation mechanism. In cases where gaps are identified, prompt corrective actions are initiated to ensure that partners meet all legal and contractual obligations. In rare situations where issues persist despite positive reinforcement and engagement efforts, the Company may withhold or impact payments to the value chain partner until compliance is achieved.

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	0	0	0
Workers	0	0	0	0

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

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	100.00
Working Conditions	75.00

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.**

All our value chain partners who are working within our premises are assessed both for Health & Safety and Working Conditions.

A Pre-Qualification Assessment, which also includes health and safety practices is mandatory for all the contractors. At the group level, JSW CARES – (Contractor Assessment and Rating system for Excellence in Safety) is launched for assessment of contractors and improve their performance. Also, at the group level, a standard has been released to standardise contractors' safety requirements including hygiene and well-being of their workforce.

We have carried out assessment of top 75% of our value chain partners (by purchase value) which covers assessment of Environment, Health & Safety and Working Conditions.

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.**

The Company follows a strategic, inclusive, and dynamic stakeholder engagement approach, identifying and prioritizing stakeholders based on the material influence they have on its ability to create long term value and the impact the Company has on them. Using a structured process grounded in principles of inclusivity, materiality, and responsiveness, the Company has identified seven key internal and external stakeholder groups essential to the sustainability and success of its operations: Employees, Government and Regulatory Authorities, Customers, Communities and Civil Society/NGOs, Suppliers, Institutions, and Investors. This deliberate and ongoing engagement framework ensures meaningful dialogue, enhances transparency, fosters collaboration, and strengthens long term value creation for all stakeholders.

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
Shareholders and investors	No	• Emails/calls/one-to one communication • Official communication channels, including advertisements, publications, website and social media • Conferences and events • Annual General Meeting • Roadshows • Result announcements & earnings call	• Quarterly • Annually	• Sustainable growth and returns • Excellent operational performance • High standards of corporate governance • Risk management
Customers	No	• Regular engagement with customers • Official communication channels, including advertisements publications, website and social media • Emails/calls/one-to-one communication • Conferences and events	• Quarterly • Annually	• Timely delivery • Improved turnaround time • Better evacuation rate • Increased storage capacity • Ensured cargo safety

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
Suppliers	No	• Vendor assessment and review • Emails/calls/one-to-one communication • Training workshops and seminars • Supplier audits • Official communication channels like advertisements, publications, website and social media	• Quarterly • Annually	• Timely payment • Continuity of orders • Increased ESG awareness • Capacity building
Employees and Workers	No	• Newsletters • Employee satisfaction surveys • Emails and meetings • Training programmes • Employee engagement initiatives • Performance appraisal • Grievance redressal mechanisms • Notice boards	• Continuous	• Job satisfaction and motivation • Fair wages and rewards • Improved work-life balance • Regular training and skill development, career growth • Safe and secure work environment
Community and NGOs	No	• Need assessment • Meetings and briefings • Partnerships in community development projects • Training and workshops • Impact assessment surveys	• As required from time to time	• Local employment and procurement • Infrastructure development • Funding for community development • Training and livelihood programmes • Contribution to the local economy
Regulatory authority and government bodies	No	• Official communication channels, including advertisements publications, websites and social media • Phone calls, emails and meetings • Regulatory audits/inspections	• As required from time to time	• Support for economic and social development • Periodic reporting • Active participation • Policy Advocacy

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.**

   The Company maintains a transparent and stakeholder centric communication approach, engaging through multiple channels including its website, Integrated Report, AGM and structured investor interactions. The dedicated Investor Relations function facilitates regular analyst meetings and briefings to ensure timely, consistent, and high-quality disclosures to the financial community. The AGM is held by the Company to solicit the views of all the shareholders. Also, stakeholders are encouraged to share queries or concerns through the Company's designated communication channels, enabling prompt and responsible responses. To strengthen strategic alignment and long-term value creation, the Company undertakes a comprehensive materiality assessment every three years, systematically evaluating the significance of economic, environmental, social, and governance factors and their impact on both the business and its stakeholders.

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. The identification of material issues is an important element of the Company's management approach, guiding how it anticipates risks, captures opportunities, and allocates resources for sustained value creation. In FY 2024-25 we undertook a Double Materiality study (output of the study is included in Integrated Report under materiality) by which the Company evaluates economic, environmental, and social factors that are most significant to both its stakeholders and its long term business performance. Insights derived from this structured assessment—conducted with broad stakeholder inputs—inform the Company's key sustainability focus areas and shape its strategic priorities. By aligning policies, programs, and initiatives with material issues, the Company ensures a holistic, responsible, and forward-looking approach that strengthens resilience and supports long term value creation across its ecosystem.

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

The Company undertakes a structured approach designed around overall well-being of the marginalised sections of the society with focused efforts on community development, social value creation, education, health and nutrition, sanitation.

To identify vulnerable stakeholder groups, the Company adopts methodologies such as desk based situational assessments, participatory rural appraisal, community needs analysis, and focused group discussions. Outcomes from these processes help decide prioritisation of programmes and enable targeted, high impact interventions. Over the years, the Company's sustained engagement has contributed to measurable improvements in education outcomes, health indicators, livelihood opportunities, infrastructure, and sanitation across its neighbouring communities. The CSR initiatives are aligned to priority themes including education and learning, health and nutrition, agri initiatives, livelihood enhancement, sanitation, water conservation and augmentation, biodiversity promotion, skill development, and art, culture and sports—reinforcing its commitment to inclusive development and long-term community wellbeing.

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	940	246	26.17%	884	374	42.31%
Other than permanent	0	0	0.00%	0	0	0.00%
Total employees	**940**	**246**	**26.17%**	**884**	**374**	**42.31%**
Workers						
Permanent	0	0	0.00%	0	0	0.00%
Other than permanent	5635	504	8.94%	5487	562	10.24%
Total workers	**5635**	**504**	**8.94%**	**5487**	**562**	**10.24%**

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	940	0	0.00%	940	100%	884	0	0.00%	884	100%
Male	894	0	0.00%	894	100%	843	0	0.00%	843	100%
Female	46	0	0.00%	46	100%	41	0	0.00%	41	100%
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%
Workers										
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%
Other than permanent	5635	4196	74.46%	1439	25.54%	5487	4607	83.96%	880	16.04%
Male	5560	4131	74.30%	1429	25.70%	5420	4542	83.80%	878	16.20%
Female	75	65	86.67%	10	13.33%	67	65	97.01%	2	2.99%

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) #@	8	₹ 1480000	2	₹ 1140000
Key managerial personnel	4	₹ 25631560*	0	₹ 0
Employees other than BoD and KMP	890	₹ 994468*	46	₹ 859363*
Workers	Not Applicable			

* The remuneration excludes benefits from ESOP exercise in addition to salary and other perquisites

The remuneration of BOD is on consolidated basis and includes sitting fees and commission

@ Board of Directors excluding Key Managerial Personnels

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	3.66%	3.37%

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, The Company maintains a strict zero tolerance approach to any form of human rights violation and recognises human rights as one of its 16 priority focus areas. A dedicated committee, appointed by Senior Leadership, oversees the investigation of all reported concerns, ensuring timely action, accountability, and alignment with the Company's commitment to ethical conduct and responsible business practices.

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

The Company recognises its fundamental moral responsibility to uphold and advance human rights across all areas under its direct influence. We are committed to fostering an inclusive, equitable, and safe work environment, prohibiting discrimination and safeguarding the rights and freedoms of all individuals. Our approach is anchored in a comprehensive Human Rights Policy that outlines our commitments to non-discrimination, the prohibition of child and forced labour, freedom of association, and the right to collective bargaining. Our commitment extends to prohibiting all forms of discrimination and ensuring the protection and promotion of human rights for every member of our workforce.

We comply with all applicable national and local regulations and relevant international standards to ensure the highest levels of human rights protection. This commitment is strengthened through well-defined policies, structured programmes, and robust grievance redressal mechanisms. During the reporting year, no complaints were received relating to child labour, forced or involuntary labour, or discriminatory employment, underscoring our dedication to ethical and responsible business conduct.

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	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child labour	0	0	-	0	0	-
Forced labour/Involuntary labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights-related issues	0	0	-	0	0	-

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)	0	0
Complaints on POSH as a % of female employees / workers	0.00%	0.00%
Complaints on POSH upheld	0	0

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

The Company has a Code of Conduct and upholds a non-discriminatory, rules-based policy framework that ensures equal opportunities for all individuals, regardless of gender, religion, caste, race, age, community, physical ability. We urge employees, customers, suppliers, and stakeholders to report any violations of our Code, policies, law or misconducts. To support a safe, secure, and inclusive work environment, The Company has established a robust Grievance Redressal mechanism for addressing employee concerns. Additionally, the company has implemented a comprehensive Code of Conduct and Employee Service Rules, clearly defined employee responsibilities and expected standards of behaviour. These systems enable investigating and addressing the issues raised firmly and uncompromisingly.

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

Yes

10. Assessments of the year

	% of your plants and offices that were assessed (by the entity or statutory authorities or third parties)
Child labour	100.00
Forced/involuntary labour	100.00
Sexual harassment	100.00
Discrimination at workplace	100.00
Wages	100.00
Others – please specify	-

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

No admissible complaints related to child labour, forced labour, involuntary labour, or discrimination at workplace were received during the reporting year, and none are pending at year-end. The Company, is committed to promoting responsible conduct and upholding social and environmental wellbeing across its operations and value chain. The Company has a comprehensive Business Conduct Policy applicable to all employees and value chain partners, supported by a structured stakeholder grievance-redressal mechanism that enables stakeholders to freely raise concerns, including those related to human rights. The effectiveness of the shareholder and investor grievance-redressal system is reviewed periodically for any improvements to be incorporated During the reporting year, no grievances related to human rights were received by the Company.

Leadership Indicators

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

No complaints or grievances related to human rights were reported. Thus, no modifications or new business processes were required.

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

The Company has conducted Human Rights Due Diligence at our 4 locations viz; Dharamtar Port Private Limited, Jaigarh Port Limited, Paradip Terminal Private Limited and Paradip East Quay Terminal Private Limited. This covers about 68.5% of our operations (cargo handled) and 65.2% of the total employee. We shall be conducting the HRDD covering all our sites in phases.

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, as applicable.

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	100.00
Discrimination at workplace	100.00
Child Labour	100.00
Forced Labour/Involuntary Labour	100.00
Wages	100.00
Others – please specify	100.00 (Other ESG Parameters)

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

No concerns were raised during the reporting period; therefore, no corrective actions were required.

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 (Giga Joules)

Parameter	Current Financial Year	Previous Financial Year
From renewable sources		
Total electricity consumption (A)	96147.03 GJ	91702.8 GJ
Total fuel consumption (B)	0.00 GJ	0.00 GJ
Energy consumption through other sources (C)	0.00 GJ	0.00 GJ
Total energy consumed from renewable sources (A+B+C)	96147.03 GJ	91702.8 GJ
From non-renewable sources		
Total electricity consumption (D)	506869.85 GJ	497734.21 GJ
Total fuel consumption (E)	435014.43 GJ	395061.53 GJ
Energy consumption through other sources (F)	0.00 GJ	0.00 GJ
Total energy consumption (D+E+F)	941884.28 GJ	892795.74 GJ
Total energy consumption (A+B+C+D+E+F)	1038031.31 GJ	984498.54 GJ
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.00001936 GJ/₹	0.00002199 GJ/₹
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.00039380 GJ/₹	0.00045440 GJ/₹
Energy intensity in terms of physical output	0.00833776 GJ / TCH (Tonnes Cargo Handled)	0.00805080 GJ / TCH (Tonnes Cargo Handled)
Energy intensity (optional) – the relevant metric may be selected by the entitya	-	-

For the FY 2024–25, the total income adjusted for purchasing power parity (PPP) was calculated using the International Monetary Fund's (IMF) implied PPP conversion rate of 22.66, as reported in March, 2024. Subsequently, in October, 2024, the IMF revised its PPP methodology. Accordingly, for the FY 2025–26, the latest IMF PPP conversion rate of 20.34 has been applied for PPP-adjusted total income calculations as per the link: 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.

Yes, Bureau Veritas (India) Private Limited

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.

No

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	9851.00 KL	8573.00 KL
(ii) Groundwater	0.00 KL	0.00 KL
(iii) Third-party water (municipal water supplies)	469553.57 KL	481831 KL
(iv) Seawater / desalinated water	0.00 KL	0.00 KL
(v) Others	0.00 KL	0.00 KL
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	479404.57 KL	490404 KL
Total volume of water consumption (in kiloli-tres)	479404.57 KL	490404 KL
Water intensity per rupee of turnover (water consumed / turnover)	0.00000894 KL/₹	0.00001096 KL/₹
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Water Consumed/ Revenue from operations adjusted for PPP)	0.00018187 KL/₹	0.00022635 KL/₹
Water intensity in terms of physical output	0.00385071 KL/TCH	0.00401031 KL/TCH
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

For the FY 2024-25, the total income adjusted for purchasing power parity (PPP) was calculated using the International Monetary Fund's (IMF) implied PPP conversion rate of 22.66, as reported in March, 2024 Subsequently, in October, 2024, the IMF revised its PPP methodology. Accordingly, for the FY 2025-26, the latest IMF PPP conversion rate of 20.34 has been applied for PPP-adjusted total income calculations as per the link: 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.

Yes, Bureau Veritas (India) Private Limited

4. Provide the following details related to water discharged:

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

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

5. Has the entity implemented a mechanism for zero liquid discharge? If yes, provide details of its coverage and implementation.

The Company follows a Zero Liquid Discharge (ZLD) approach at applicable locations, wherein treated wastewater is recycled and reused within operations. No direct effluent discharge occurs under normal operating conditions.

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

Parameter	Current Financial Year	Previous Financial Year
NOx	29.75 µg/Nm3*	29.42 µg/Nm3*
SOx	12.79 µg/Nm3*	10.79 µg/Nm3*
Particulate matter (PM)	69.43µg/Nm3*	71.07 µg/Nm3*
Persistent organic pollutants (POP)	-	-
Volatile organic compounds (VOC)	-	-
Hazardous air pollutants (HAP)	-	-
Others – ozone-depleting substances (HCFC - 22 or R-22)	-	-

* Median values of all locations have been reported to have a more realistic picture.

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

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

Parameter	Current Financial Year	Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	33200.45 Ton CO2e	29642.00 Ton CO2e
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	81003.67 Ton CO2e	81996.00 Ton CO2e
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	0.00000213 Ton CO2e/₹	0.00000249 Ton CO2e/₹
Total Scope 1 and Scope 2 emissions in-tensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 emission / Revenue from operations adjusted for PPP)	0.00004333 Ton CO2e/₹	0.00005153 Ton CO2e/₹
Total Scope 1 and Scope 2 emissions in-tensity in terms of physical output	0.00091732 Ton CO2e/TCH	0.00091293 Ton CO2e/TCH
Total Scope 1 and Scope 2 emissions in-tensity (optional) – the relevant metric may be selected by the entity	-	-

For the FY 2024–25, the total income adjusted for purchasing power parity (PPP) was calculated using the International Monetary Fund's (IMF) implied PPP conversion rate of 22.66, as reported in March, 2024. Subsequently, in October, 2024, the IMF revised its PPP methodology. Accordingly, for the FY 2025–26, the latest IMF PPP conversion rate of 20.34 has been applied for PPP-adjusted total income calculations as per the link: 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.

Yes, Bureau Veritas (India) Private Limited

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

Yes.

The entity has undertaken multiple initiatives aimed at reducing greenhouse gas (GHG) emissions. Key projects include:

- Renewable energy bucket: We source a significant requirement of our energy requirement from renewable resources like solar and wind power understanding the judicious use of fossil energy.
- Initiatives like transition to electric vehicles (EVs), process improvement like auto switch off of running ideal conveyor belt, sensor-based lighting system, etc to reduce specific energy consumption thereby reducing GHG emissions.
- Development of Green Belts: We emphasize to develop and expand our greenbelts with endemic evergreen trees that support the ecosystem. This maintains the floral and faunal biodiversity, improves air quality by carbon capture and attenuates noise. These initiatives are aligned with the organization's broader sustainability goals and commitment to climate action.

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)	108.9881 Tonnes	74.5947 Tonnes
E-waste (B)	8.9020 Tonnes	21.7477 Tonnes
Bio-medical waste (C)	0.0468 Tonnes	0.0229 Tonnes
Construction and demolition waste (D)	31031.7420 Tonnes	40090.3834 Tonnes
Battery waste (E)	12.92954 Tonnes	16.6344 Tonnes
Radioactive waste (F)	0.0000 Tonnes	0.0000 Tonnes
Other Hazardous waste. Please specify, if any. (G)	328.68482 Tonnes	443.475245 Tonnes
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by compo-sition i.e. by materials relevant to the sector)	2258.388 Tonnes	2782.757 Tonnes
Total (A+B + C + D + E + F + G + H)	**33749.68 Tonnes**	**43429.6153 Tonnes**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00000063 Tonne/₹	0.00000097 Tonne/₹
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated /Revenue from operations adjusted for PPP)	0.00001280 Tonnes/₹	0.00002005 Tonnes/₹
Waste intensity in terms of physical output	0.00027109 Tonnes/TCH	0.00035515 Tonnes/TCH
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

Parameter	Current Financial Year	Previous Financial Year
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	2666.1271 Tonnes	2606.5071 Tonnes
(ii) Re-used	31031.7420 Tonnes	36653.9884 Tonnes
(iii) Other recovery operations	0.0000 Tonnes	0.0000 Tonnes
Total	**33697.86912 Tonnes**	**39260.4955 Tonnes**
For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	17.076758 Tonnes	10.8629 Tonnes
(ii) Landfilling	288.1459267 Tonnes	191.109 Tonnes
(iii) Other disposal operations	0.0000 Tonnes	0.0000 Tonnes
Total	**305.2226847 Tonnes**	**201.9722 Tonnes**

For the FY 2024-25, the total income adjusted for purchasing power parity (PPP) was calculated using the International Monetary Fund's (IMF) implied PPP conversion rate of 22.66, as reported in March, 2024. Subsequently, in October, 2024, the IMF revised its PPP methodology. Accordingly, for the FY 2025-26, the latest IMF PPP conversion rate of 20.34 has been applied for PPP-adjusted total income calculations as per the link: 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.

Yes, Bureau Veritas (India) Private Limited

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.

The Company is committed to minimising waste generation and advancing the principles of reuse, recycling, and responsible disposal. As a port led organisation, the Company facilitates import and export activities across multiple industries and does not engage in manufacturing processes; consequently, the use of hazardous or toxic chemicals is inherently limited. Notwithstanding this, the Company maintains full compliance with all applicable waste management regulations prescribed by the Central and State Pollution Control Boards. The limited hazardous waste generated—primarily comprising spent oil and oil-soaked cotton waste is strictly handled and disposed off through authorised vendors in accordance with regulatory guidelines.

Beyond the responsible management of hazardous waste, the Company proactively implements initiatives for effective organic waste handling. Food and plant waste generated at our facilities is processed through composting systems to produce organic compost, which is then utilised for plantation activities and the development of green zones within and around operational areas. These efforts reflect the Company's holistic approach to sustainable waste management, contributing to environmental conservation, reducing landfill burden, and supporting circular economy practices through resource recovery and soil enrichment.

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	All Ports and Terminals fall under the Coastal Regulation Zone (CRZ)	Cargo Handling	Yes, The Company is in full compliance with all conditions stipulated under applicable environmental approvals and clearances. All ports and terminals operate within designated Coastal Regulation Zones (CRZ), and is a permissible activity under the CRZ Notification published time to time. No other ecologically sensitive areas fall in or around. The company remains fully compliant with environmental regulations and continues to uphold responsible and sustainable operational practices.

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
Proposed Expansion of Dharamtar Jetty Facility (Phase-III) in village Dolvi of District Raigad, Maharashtra	S.O. 1533 (E), EIA Notification –2006 and its amendments thereafter	December, 2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#/proposal-summary/proposal-document?proposal=677435978&proposal_no=IA%2FMH%2FINFRA1%2F559990%2F2025&proposal_id=677434778
Capacity Expansion from 67.7 MTPA to 80 MTPA of JSW Port at Jaigarh, Dist. Ratnagiri, Maharashtra	S.O. 1533 (E), EIA Notification –2006 and its amendments thereafter	November, 2025	Yes	Yes	https://parivesh.nic.in/newupgrade/#/proposal-summary/proposal-document?proposal=983927778&proposal_no=IA%2FMH%2FINFRA1%2F561575%2F2025&proposal_id=983927578

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
Yes, The Company is fully compliant with all applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act, the Environment (Protection) Act, and the corresponding rules framed under these legislations. The Company ensures continuous monitoring of its operations and adheres to all statutory requirements, demonstrating its commitment to responsible environmental management and sustainable practices. No instances of non-compliance were recorded during the reporting period.				

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 : -

ii. Nature of operations : -

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	Not Applicable	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		

	Current Financial Year	Previous Financial Year
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
No treatment	Not Applicable	
With treatment – please specify level of treatment		
(ii) Into Groundwater		
No treatment	Not Applicable	
With treatment – please specify level of treatment		
(iii) Into Seawater		
No treatment	Not Applicable	
With treatment – please specify level of treatment		
(iv) Sent to third parties		
No treatment	Not Applicable	
With treatment – please specify level of treatment		
(v) Others		
No treatment		
With treatment – please specify level of treatment	Not Applicable	
Total water discharged (in kilolitres)		

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	Current Financial Year	Previous Financial Year
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	72772.81 Tonne CO2e	63449.00 Tonne CO2e
Total Scope 3 emissions per rupee of turnover	0.00000136 Tonne CO2e/₹	0.00000142 Tonne CO2e/₹
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	0.0005845 Tone CO2e/TCH	0.0005189 Tone CO2e/TCH

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

3. With respect to the ecologically sensitive areas reported at Question 10 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.

Given the nature of its operations, all our ports and terminals are located within notified Coastal Regulation Zones (CRZ). No other ecologically sensitive areas fall within the Company's operational boundaries.

As part of its commitment to environmental stewardship, the Company undertakes detailed terrestrial and marine biodiversity assessments as an integral component of the Environmental Impact Assessment (EIA) process for all greenfield projects as well as brownfield expansions. Based on these assessments, mitigation measures recommended in the EIA reports are systematically implemented and appropriately documented.

Compliance with the prescribed environmental conditions and mitigation measures is monitored and reported through six-monthly submissions to the Ministry of Environment, Forest and Climate Change (MoEFCC), in accordance with applicable regulatory requirements.

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
Initiatives are discussed in detail in the natural capital section of our integrated report.			

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

   Yes. The Company has established Disaster Management Plans (DMPs) at all operating locations as part of the Environmental Impact Assessment (EIA) process. These plans are reviewed and approved by the Ministry of Environment, Forest and Climate Change (MoEFCC) and are integral to Environmental Clearance (EC) compliance. A comprehensive Business Continuity Plan (BCP) is also in place, developed through detailed risk and impact assessments. Additionally, the Company has undertaken both TNFD and TCFD studies to evaluate nature-related, climate-related physical, and transition risks, and their recommendations have been integrated into the BCP to strengthen resilience and preparedness.

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**

   The Company assessed its value chain partners to identify potential adverse environmental impacts arising from the activities of suppliers and service providers. Based on these assessments, no significant adverse environmental impacts have been identified that are attributable to the Company's value chain.

   The Company mandates all suppliers and service providers to comply with applicable environmental laws, regulations, and statutory requirements. In addition, the Company actively engages with critical and high-impact suppliers to promote responsible and sustainable practices across the supply chain. This engagement supports continuous improvement in environmental performance across the supply chain and reinforces the Company's broader commitment to environmental stewardship and regulatory compliance

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

   The Company has assessed 75% of its value chain partners, by purchase value, for environmental, social, and governance (ESG) impacts as part of its efforts to strengthen sustainable supply chain practices. This evaluation forms an integral component of the Company's broader sustainability strategy for its value chain.

   Through active engagement with key suppliers and by promoting compliance with applicable environmental standards, the Company seeks to encourage responsible sourcing and enable continuous improvement in environmental performance across its value chain.

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

   a. By the listed entity:

      Nil

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

      Nil

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.**

   6

   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	FICCI (Federation of Indian Chambers of Commerce and Industry)	National
2	IPPTA (Indian Private Ports and Terminals Association)	National
3	CII (Confederation of Indian Industry)	National
4	BCCI (Bombay Chamber of Commerce and Industry)	State
5	KCCI (Kanara Chamber of Commerce and Industry)	State
6	Udupi Chamber of Commerce and Industry	State

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
No adverse order for anti-competitive conduct by the entity		

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
The Company collaborates with industry bodies and trade associations to contribute to policy discussions relevant to the Indian ports sector. We also engage proactively with regulatory authorities by providing inputs, feedback, and recommendations on emerging regulations. Through these efforts, we support sustainable port development, promote operational efficiency, and encourage progressive regulatory improvements.					

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
As part of the Environmental Clearance process, the Social Impact Assessment (SIA) is an integral component of the Environmental Impact Assessment (EIA) studies and is conducted for all greenfield projects and brownfield expansions.					

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 ₹)
-	Nil	-	-	-	-	-

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

The company maintains continuous engagement with the community through various channels. For further details, please refer to the stakeholder engagement section of the company's CSR policy

https://www.jsw.in/sites/default/files/assets/downloads/infrastructure/Policies/CSR_Policy_JSW_Infrastructure.pdf

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

	Current Financial Year	Previous Financial Year
Directly sourced from MSMEs/ small producers	21 %	53 %
Directly from within India	88 %	94 %

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	50.14 %	53.92 %
Semi-urban	11.91 %	11.05 %
Urban	22.94 %	24.41 %
Metropolitan	15.01 %	10.62 %

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
Social impact is assessed as part of the respective Environmental Impact Assessment (EIA) studies, and Corporate Environmental Responsibility (CER) and Corporate Social Responsibility (CSR) budgets are allocated accordingly	

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

State	Aspirational District	Amount spent (In ₹)
-	-	-

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

   No

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

   -

   (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
-	-	-	-	-

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
-	-	-
-	-	-

6. **Details of beneficiaries of CSR projects:**

CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Education	37214	75
Health & Nutrition	73375	75
Livelihood	2679	75
Water, Environment & Sanitation	327386	75
Waste Management	200000	75
Community Development	1748	75

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.**

   The company has a structured feedback mechanism in place, including a formal feedback form to collect customer insights periodically. Customers can also reach out to the designated customer support team to address any service-related concerns or complaints. Additionally, the company continuously monitors and evaluates customer feedback to enhance service quality and ensure a seamless customer experience.

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	Not applicable due to the nature of the business
Safe and responsible usage	
Recycling and/or safe disposal	

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 practic-es	0	0	-	0	0	-
Other	0	0	-	0	0	-

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

	Number	Reasons for Recall
Voluntary Recalls	0	Not Applicable
Forced Recalls	0	Not Applicable

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, The company has a comprehensive policy framework to manage cybersecurity and data privacy risks. It ensures the protection of digital assets, safeguards sensitive information, and outlines preventive measures, response protocols, and regulatory compliance. For more details, please refer to the policy document available at-

https://www.jswsteel.in/sites/default/files/assets/industry/steel/IR/Corporate%20Governace/Cyber/2100_001.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.**

The Company has not encountered any substantiated incidents related to cybersecurity breaches, data privacy violations, misleading advertising, or disruptions in the delivery of essential port services. No penalties or actions have been imposed by regulatory authorities concerning the safety or quality of its services. The company has implemented a comprehensive cybersecurity and data privacy framework, including proactive threat monitoring, regular risk assessments, and incident response protocols. All measures are aligned with applicable legal and regulatory requirements, reflecting the Company's commitment to secure, reliable, and compliant operations.

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	Not Applicable

Leadership Indicators

1. **Channels/platforms where information on products and services of the entity can be accessed.**

Information about The Company's services is available through industry forums and customer engagement channels. Detailed service offerings and operational capabilities can be accessed via the company's official website: https://www.jswinfrastructure.in/ports/

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

The Company has established strict safety protocols and conducts awareness sessions for visitors, contractors, and stakeholders. Safety guidelines, emergency procedures, and site conduct norms are communicated through briefings, signage, and official documentation. These measures reflect the Company's commitment to operational safety, regulatory compliance, and stakeholder well-being.

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

The Company has instituted structured communication and engagement mechanisms to inform customers in a timely manner about any potential risks of service disruption or discontinuation. Through continuous interaction, real time updates, and issue resolution protocols, the Company enables early identification of concerns and collaboratively addresses them to minimise operational impact. These processes support transparency, strengthen supply chain continuity, and enhance customer trust, thereby ensuring consistent and reliable service delivery across port operations.

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)

Not Applicable