Jindal Stainless Limited

CDP Corporate Questionnaire 2026

Important: this export excludes unanswered questions
This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.
Read full terms of disclosure

09/21/2026, 10:35 am

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C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

☑ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☑ INR

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

☑ Privately owned organization

(1.3.3) Description of organization

Jindal Stainless Limited (JSL), founded on September 29, 1970, is India's largest stainless-steel producer and the world's third-largest stainless-steel manufacturer. In FY 2025-26, the Company reported a revenue of INR 42,680.22 crore. Headquartered in New Delhi and registered in Hisar, Haryana, JSL began as a small steel plant and underwent major transformations, notably in 2002 when Jindal Strips was restructured into Jindal Stainless Limited. This was followed by the commissioning of a large integrated stainless-steel plant in Jajpur, Odisha, in 2003, which today ranks among India's largest stainless-steel manufacturing facilities. JSL currently operates with a stainless-steel melt capacity of 3 million tonnes per annum (MTPA) and is scaling up to 4.2 MTPA following the commissioning of its 1.2 MTPA stainless-steel melt shop in Indonesia. The Company remains committed to achieving Net Zero emissions by 2050 and has set an interim target of reducing carbon emission intensity by 50% by FY35. JSL is also progressing its climate strategy in alignment with the Science Based Targets initiative (SBTi) and continues to strengthen disclosures aligned with TCFD, TNFD and IFRS sustainability frameworks. During FY 2025-26, JSL accelerated its clean-energy transition through the partial commissioning of a 315.6 MW solar-wind hybrid renewable energy project and continued expansion of its renewable energy portfolio. Renewable power accounted for approximately 47% of total imported electricity consumption across its Hisar and Jajpur facilities. The Company also continued scaling up green hydrogen deployment, including the operation of India's first green hydrogen plant in the stainless-steel sector at Hisar which is being expanded from 90 Nm³/hour to approximately 200 Nm³/hour and the development of a 600 Nm³/hour green hydrogen plant at Jajpur. These initiatives form part of JSL's broader decarbonisation roadmap and are expected to contribute significantly towards reducing greenhouse gas emissions. Other key decarbonisation initiatives include: a. Continued

deployment of biochar, biomass and Bio-LDO as alternatives to conventional fossil fuels; b. Expansion of waste heat recovery systems and implementation of energy-efficiency projects across manufacturing operations; c. Adoption of cleaner logistics solutions, including electric forklifts, EVs and LNG-powered transportation; d. Doubling of slag-processing capacity at the Jajpur facility through a partnership with Harsco Environmental, supporting circular manufacturing practices; and e. Commitment of more than INR 700 crore towards decarbonisation projects across operations. Awards and Recognition: a. Achieved a score of 78/100 in the S&P Global Corporate Sustainability Assessment (CSA) 2025 and was recognised as an Industry Mover and a Sustainability Yearbook Member 2025. b. Achieved a Sustainalytics ESG Risk Rating score of 33.2, representing an improvement of 6.8 points from the previous assessment. c. Received the Golden Peacock Award for Sustainability 2025 from the Institute of Directors. d. Earned an EcoVadis Bronze Rating with a score of 71/100 and secured a sustainability score of 71/100 in the NSE Sustainability Ratings. e. The Hisar unit received the Gold Award at the CII National Electrical Safety Competition 2025, while JSL's manufacturing facilities were recognised as Excellent Energy Efficient Units at the CII National Energy Management Awards. f. The Hisar facility achieved Zero Waste to Landfill (ZWTL) Platinum+ Certification, with a waste diversion rate of 99.99%. g. JSL retained its green building certifications, with the Stainless Centre, Gurugram receiving LEED Platinum Certification and the Jajpur Clubhouse receiving LEED Gold Certification under LEED v4.1 Operations and Maintenance: Existing Buildings. h. JSL was named the "Most Honoured Company" in the 2025 Asia (ex-Japan/ANZ) Executive Team Rankings by Extel, securing leading positions for Best CEO, Best IR Professional, Best IR Team and IR Programme, Best ESG Programme, and Best Company Board in the Basic Materials sector. i. JSL secured 1st Rank in the Corporate Governance category at the India Corporate Governance & Sustainability Vision Awards 2026 for the third consecutive year.
[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

(1.4.1) End date of reporting year

03/31/2026

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:
☑ Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:
☑ Yes

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:
☑ 3 years

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:
☑ 3 years

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:
☑ 2 years
[Fixed row]

(1.4.1) What is your organization's annual revenue for the reporting period?

426800000000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☑ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

INE220G07119

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

INE220G01021

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No
[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply
☑ India

(1.18) Provide details on the mining projects covered by this disclosure, by specifying your project(s) type, location and mining method(s) used.

Row 1

(1.18.1) Mining project ID

Select from:

☑ Project 1

(1.18.2) Name

Sukinda Mines

(1.18.3) Share (%)

100

(1.18.4) Country/Area

Select from:

☑ India

(1.18.5) Latitude

21.031597

(1.18.6) Longitude

85.758108

(1.18.7) Project stage

Select from:

☑ Other, please specify :Under expansion- We are exploring under ground mining.

(1.18.8) Mining method

Select from:

☑ Open-cut

(1.18.9) Raw material(s)

Select all that apply

☑ Other non-ferrous metal, please specify :Chrome ore (fine, lumps & concentrate)

(1.18.10) Year extraction started/is planned to start

2002

(1.18.11) Year of closure

2030

(1.18.12) Description of project

The project involves chrome ore mining with an annual production capacity of 0.215 MTPA, along with associated ore beneficiation activities.
[Add row]

(1.20) Which parts of the steel value chain does your organization operate in?

Select all that apply

☑ Electric arc furnace operations

☑ Hot rolling

☑ Cold rolling and finishing

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

☑ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

☑ Upstream value chain

☑ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☑ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☑ All supplier tiers known have been mapped

(1.24.7) Description of mapping process and coverage

The Supplier Development Framework incorporates a comprehensive Supply Chain Screening Tool to strengthen ESG (Environmental, Social and Governance) risk management and assess supplier criticality. The tool evaluates suppliers based on two key attributes: non-substitutability and ESG risk exposure. Non-substitutability identifies suppliers accounting for a significant share of cumulative spend, indicating a higher degree of operational dependence. The ESG Risk Score assesses suppliers across four key dimensions: policy coverage, sector-specific risks, country-specific risks (including governance quality and exposure to natural disasters), and commodity risks (including price volatility, supply availability and material flexibility). Based on predefined thresholds, suppliers are categorized as low, medium or high risk. This assessment enables JSL to identify critical suppliers and implement targeted risk mitigation, monitoring and engagement strategies.
[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

	Plastics mapping	Value chain stages covered in mapping
	Select from: ☑ Yes, we have mapped or are currently in the process of mapping plastics in our value chain	*Select all that apply* ☑ Direct operations

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

1

(2.1.3) To (years)

5

(2.1.4) How this time horizon is linked to strategic and/or financial planning

For JSL, the short-term horizon is defined as 1–5 years, aligned with near-term climate projections and the availability of relevant climate-risk and business data. This period provides visibility on business growth and capacity expansion, enabling JSL to implement targeted mitigation and adaptation measures covering energy efficiency, renewable energy, water security and climate resilience. While decarbonization initiatives are underway, their full benefits may take time to materialize due to the scale and complexity of ongoing expansion. Increased production may lead to higher absolute emissions in the near term, even as emissions intensity improves. JSL therefore expects a progressive transition toward lower emissions intensity as projects are commissioned and mitigation measures are scaled. Key short-term initiatives supporting JSL's objective to reduce emissions intensity include: (i) round-the-clock renewable energy addition; (ii) rooftop and floating solar; (iii) feedstock optimization & chrome palletization; (v) increased hot ferro chrome transport to EAF; (vi) ladle preheating using oxy-fuel burners; (vii) hot slab charging to the hot strip mill; (viii) annealing bypass; and (ix) replacement of diesel forklifts with electric forklifts. These measures complement water conservation, recycling, reuse and efficiency initiatives, reducing freshwater dependency and supporting JSL's long-term net-zero and water-neutrality goals while strengthening risk resilience.

Medium-term

(2.1.1) From (years)

6

(2.1.3) To (years)

20

(2.1.4) How this time horizon is linked to strategic and/or financial planning

For JSL, the steel industry's long investment cycles and extended asset lifespans require decarbonization to be addressed over several decades. The medium-term horizon therefore enables JSL to develop and implement transition pathways as emerging low-carbon technologies mature and become commercially viable. It also provides a robust timeframe to assess evolving climate risks using relevant IPCC scenarios and strengthen resilience across operations.During this period, JSL plans to reduce emissions intensity by 50% through key initiatives including: (i) scrap preheating using EAF slag; (ii) electromagnetic bottom stirring; (iii) natural gas substitution; (iv) digital twin applications for process optimization; (v) electric buses within plants; (vi) waste heat recovery for power generation; and (vii) use of green hydrogen in processes. These decarbonization measures will be complemented by ongoing water conservation, recycling and reuse, process-level efficiency and freshwater reduction initiatives across JSL's facilities. Water-stressed locations will receive continued focus on improving water security and operational resilience. These actions support JSL's longer-term water-neutrality ambition alongside its net-zero pathway, while reducing exposure to climate-related water risks. Together, the initiatives are expected to progressively lower emissions intensity and improve resource efficiency as technology readiness and infrastructure scale increase.

Long-term

(2.1.1) From (years)

21

(2.1.2) Is your long-term time horizon open ended?

Select from:

☑ Yes

(2.1.4) How this time horizon is linked to strategic and/or financial planning

JSL's long investment cycles and extended asset lifespans in the steel industry mean that decarbonization and asset transition may extend over several decades, requiring a long-term transition pathway. This horizon aligns with India's commitment to achieve net zero by 2070. While JSL has set a net-zero target for 2050, evolving policy, regulatory and technology requirements beyond 2050 may influence its transition pathway. Accordingly, JSL considers 2070 as the long-term horizon to assess and manage potential transition and physical climate risks, including accelerated policy changes and increasing climate impacts. Over this horizon, JSL will continue strengthening emissions reduction through energy efficiency, renewable energy, process optimization, electrification and emerging low-carbon technologies. These efforts are complemented by water conservation, recycling and reuse, process-level efficiency and measures to reduce freshwater dependency. JSL has set a water-neutrality target for 2033, supported by initiatives to improve water efficiency, increase reuse and recycling, and strengthen water security, particularly at water-stressed locations. Together, these actions support JSL's transition toward net zero and water neutrality while enhancing resilience to long-term climate risks.

[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process	Biodiversity impacts evaluated before the mining project development stage
	Select from: ☑ Yes	*Select from:* ☑ Both dependencies and impacts	*Select from:* ☑ No

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.6) Mining projects covered

Select all that apply

☑ Project 1

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ ENCORE
☑ ReCiPe
☑ EcoVadis
☑ WRI Aqueduct
☑ WWF Water Risk Filter
☑ WWF Biodiversity Risk Filter
☑ IBAT – Integrated Biodiversity Assessment Tool
☑ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

Enterprise Risk Management

☑ COSO Enterprise Risk Management Framework
☑ Enterprise Risk Management
☑ Stress tests

International methodologies and standards

☑ Environmental Impact Assessment
☑ IPCC Climate Change Projections
☑ ISO 14001 Environmental Management Systems
☑ Life Cycle Assessment

Databases

☑ Nation-specific databases, tools, or standards, please specify :IMD
☑ Other databases, please specify :WRI Aqueduct, IPCC Risk Atlas, Think Hazard and NOAA-IBTrACS

Other

☑ Internal company methods
☑ Materiality assessment
☑ Scenario analysis

(2.2.2.15) Risk types and criteria considered

Acute physical

☑ Drought
☑ Heat wave
☑ Heavy precipitation (rain, hail, snow/ice)
☑ Flood (coastal, fluvial, pluvial, ground water)

☑ Landslide
☑ Subsidence
☑ Cyclone, hurricane, typhoon
☑ Storm (including blizzards, dust, and sandstorms)

Chronic physical
☑ Heat stress
☑ Water stress
☑ Sea level rise
☑ Groundwater depletion
☑ Changing wind patterns
☑ Changing temperature (air, freshwater, marine water)
☑ Changing precipitation patterns and types (rain, hail, snow/ice)
☑ Declining water quality
☑ Temperature variability
☑ Precipitation or hydrological variability
☑ Increased severity of extreme weather events
☑ Water availability at a basin/catchment level

Policy
☑ Carbon pricing mechanisms
☑ Changes to international law and bilateral agreements
☑ Changes to national legislation
☑ Changes to regulations of existing products and services

Market
☑ Changing customer behavior
☑ Lack of availability and/or increased cost of raw materials
☑ Uncertainty in market signals

Reputation
☑ Impact on human health
☑ Increased concern and/or negative feedback from partners and stakeholders
☑ Stigmatization of sector

Technology
☑ Transition to lower emissions technology and products
☑ Unsuccessful investment in new technologies

Liability

☑ Non-compliance with regulations and legislation

(2.2.2.16) Partners and stakeholders considered

Select all that apply

☑ NGOs

☑ Customers

☑ Employees

☑ Investors

☑ Suppliers

☑ Regulators

☑ Local communities

(2.2.2.17) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.18) Further details of process

Climate Change: We identify dependencies and impacts through an annual materiality exercise where we assess the impacts on our business as well as stakeholders such as communities, suppliers etc. In addition, we conducted a physical climate risk assessment as per SSP1-2.6 (low-emission scenario), SSP2-4.5 (intermediate scenario), SSP5-8.5 (High emission scenario) for the timeframes 2030 (Short Term 1-10 Years), 2050 (Medium Term 11-30 Years) and 2080 (Long Term > 30 years) for 100% of our operational sites to identify acute and chronic physical risks. Transition risks were identified as aligned with 1.5 degrees (NZE2050), < 2 degrees (Paris Aligned APS), and the current policy scenario representing higher emissions (STEPS). Beyond these IEA scenarios, we have supplemented data from NGFS scenarios for 100% of operations including upstream and downstream. The Board-level ESG Committee and the ESG and Risk Management Committee conduct quarterly reviews of these risks and update the internal risk assessments annually. The ESG Committee convenes quarterly to review progress and performance on climate change targets and manage related risks and opportunities of its direct operations. The committee evaluates the significance of these risks and opportunities and formulates action plans to mitigate them. Biodiversity: The Biodiversity Risk Assessment for JSL adopts a dual approach, combining both desk-based and field-based assessments. The desk-based assessment involved an initial screening using various biodiversity risk assessment tools, literature reviews, and biodiversity databases to identify potential risks and prioritize areas for further exploration. This was followed by an in-depth field-based assessment, where on-site surveys and evaluations were conducted to validate and enhance the desk-based findings. The fieldwork included species inventories, ecological assessments, and community engagement to provide a holistic understanding of biodiversity risks, ensuring the development of strong conservation and management strategies for JSL. This phase incorporates the "Locate" and "Evaluate" components of the TNFD LEAP Framework. The design of the desk research involved a thorough review of existing literature, focusing on biodiversity assessments at all JSL's manufacturing units. Using various analytical tools, the study assessed the Dependencies, Impacts, Risks,

and Opportunities related to biodiversity in the area. This approach aimed to gather insights into local ecosystems' ecological dependencies, assess the impacts of human activities on biodiversity, identify risks posed by industrial operations and development, and uncover opportunities for sustainable conservation and ecosystem management. By synthesizing data from multiple sources and analytical tools, the desk research aimed to inform strategic decisions that support environmental sustainability and biodiversity conservation in our manufacturing units.

Row 2

(2.2.2.1) Environmental issue

Select all that apply

☑ Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

☑ WRI Aqueduct
☑ WWF Water Risk Filter

Enterprise Risk Management
☑ COSO Enterprise Risk Management Framework
☑ Enterprise Risk Management

International methodologies and standards
☑ Environmental Impact Assessment
☑ IPCC Climate Change Projections
☑ ISO 14001 Environmental Management Systems
☑ Life Cycle Assessment
☑ PACTA – Paris Agreement Capital Transition Assessment

Databases
☑ IUCN Red List of Ecosystems
☑ Nation-specific databases, tools, or standards, please specify :IMD
☑ Regional government databases, please specify :WRI

Other
☑ Internal company methods
☑ Materiality assessment
☑ Scenario analysis

(2.2.2.15) Risk types and criteria considered

Acute physical
☑ Cyclone, hurricane, typhoon
☑ Drought
☑ Flood (coastal, fluvial, pluvial, ground water)
☑ Heat wave

Chronic physical

☑ Water stress

☑ Groundwater depletion

☑ Temperature variability

☑ Water quality at a basin/catchment level

☑ Water availability at a basin/catchment level

☑ Changing temperature (air, freshwater, marine water)

Policy

☑ Increased pricing of water

☑ Regulation of contaminants

☑ Limited or lack of river basin management

☑ Limited or lack of transboundary water management

☑ Changes to international law and bilateral agreements

☑ Lack of mature certification and sustainability standards

Market

☑ Changing customer behavior

☑ Lack of availability and/or increased cost of certified sustainable material

☑ Lack of availability and/or increased cost of raw materials

☑ Uncertainty in market signals

Reputation

☑ Impact on human health

☑ Increased concern and/or negative feedback from partners and stakeholders

☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g., GHG emissions, deforestation & conversion, water stress, excessive bycatch)

☑ Stakeholder conflicts concerning water resources at a basin/catchment level

Technology

☑ Dependency on water-intensive energy sources

☑ Lack of access to data or monitoring systems

☑ Transition to water efficient and low water intensity technologies and products

☑ Transition to water intensive, low carbon energy sources

Liability

☑ Exposure to sanctions and litigation

☑ Non-compliance with regulations and legislation

(2.2.2.16) Partners and stakeholders considered

Select all that apply

☑ Customers

☑ Employees

☑ Investors

☑ Suppliers

☑ Regulators

☑ Local communities

☑ Water utilities at a local level

☑ Other water users at the basin/catchment level

(2.2.2.17) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.18) Further details of process

We continuously monitor and assess short-term (0–5 years), medium-term (6–20 years), and long-term (21+ years) risks and opportunities across the enterprise, including climate- and water-related risks. At the governance level, our Sustainability and ESG Committee meets at least quarterly to review material sustainability risks and opportunities, while the Risk Management Committee conducts annual reviews of climate- and water-related risks. The enterprise risk assessment is updated annually and considers risks across our direct operations and upstream and downstream value chain. For water-related risks, a baseline assessment was undertaken using the WRI Aqueduct Water Risk Atlas and Aqueduct tools. Internal risk assessments were subsequently conducted for identified business units to determine and compare incoming risk likelihood scores with the results from the Water Risk Monetizer tool. Basin-level value chain assessments were used to quantify inherent water risks, while local and operational assessments were undertaken to determine residual water risks. The combined basin and operational risk results enabled us to identify high-risk facilities, assess residual risks, and prioritise shared water challenges. We also conducted baseline assessments across business units to evaluate potential exposure to water stress, drought, riverine flooding, heatwaves, and seasonal variability. As a responsible producer, JSL has further assessed water-related risks associated with key raw materials and commodities. All critical Tier-1 suppliers associated with relevant materials consumed in our production processes were assessed. In addition, the WWF Biodiversity Risk Filter was used to identify water-related impacts and dependencies across key critical supplier and customer sites under Optimistic (SSP1), Current (SSP2), and Pessimistic (SSP5) scenarios for 2030 and 2050. Sites were categorised based on overall risk levels ranging from very low to very high, enabling prioritisation of areas requiring further assessment and action. Our climate and water strategy considers physical and transition risks and opportunities across the 2030- and 2050-time horizons. For physical risks, we used advanced climate modelling under

SSP 2.6, 4.5, and 8.5 scenarios. The findings from these assessments inform risk prioritization, resilience planning, and action plans across our direct operations and upstream and downstream value chain. The Sustainability and ESG Committee reviews emerging climate- and water-related risks and opportunities at least quarterly, while the Risk Management Committee provides annual oversight of these risks.
[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:
☑ Yes

(2.2.7.2) Description of how interconnections are assessed

JSL deployed ENCORE methodology to evaluate our operations' effect on local biodiversity and ecosystem services, highlighting dependencies and impacts. This assessment us in identifying and mitigating risks related to biodiversity loss, ensuring sustainable resource use, and enhancing their environmental stewardship. As per the assessment, JSL has a medium dependency on water flow maintenance, as good quality water is required for production processes. Water stress may put our production at risk.
[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:
☑ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply
☑ Direct operations

(2.3.3) Types of priority locations identified

Sensitive locations

☑ Areas important for biodiversity

☑ Areas of high ecosystem integrity

☑ Areas of limited water availability, flooding, and/or poor quality of water

Locations with substantive dependencies, impacts, risks, and/or opportunities

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to biodiversity

(2.3.4) Description of process to identify priority locations

Assessment involves the Locate and Evaluate components from the TNFD LEAP Framework. The design of the desk research involved a comprehensive review of existing literature focused on Biodiversity Assessment in all JSL Manufacturing sites. Utilizing various tools for desk research analysis, the study examined the Dependencies, Impact, Risks, and Opportunities associated with biodiversity in the area. This approach aimed to gather insights into the ecological dependencies of local ecosystems, assess the potential impacts of human activities on biodiversity, identify risks posed by development and industrial operations and uncover opportunities for sustainable conservation and ecosystem management. By synthesizing information from diverse sources and analytical tools, the desk research sought to inform strategic decisions and practices that promote environmental sustainability and biodiversity conservation in Hisar and Jajpur. The IBAT IUCN STAR analysis reveals that the region around Jindal Stainless Limited in Hisar & Jajpur has areas with low immediate threats to biodiversity and medium potential for ecological restoration.In addition, we have identified priority areas using WWF Water risk Filter and WRI Aqueduct Water Risk Atlas where there is high risk due to water availability and water quality.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☑ Yes, we will be disclosing the list/geospatial map of priority locations

(2.3.6) Provide a list and/or spatial map of priority locations

List of priority locations_JSL.xlsx
[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Revenue

(2.4.3) Change to indicator

Select from:

☑ % decrease

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Other, please specify :severity and magnitude of risk

(2.4.7) Application of definition

The materiality of each risk is determined case by case basis, for e.g. any interruption, even though it may be temporary in nature is examined (for e.g. geopolitical tensions, notably in the Red Sea region was determined and steps was taken to mitigate timely) while in other cases, the concept of materiality is examined (for e.g. Nickel and ferrochrome, key raw materials in the stainless steel (SS) industry, significantly impact product costs.

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Revenue

(2.4.3) Change to indicator

Select from:

☑ % decrease

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Other, please specify :The magnitude of opportunity

(2.4.7) Application of definition

At JSL, the materiality of each opportunity is assessed individually, taking into account both financial and sustainability outcomes. The evaluation focuses on the potential to enhance revenue, reduce production costs, and strengthen EBITDA, while also supporting our broader ESG priorities. This integrated approach enables us to pursue opportunities that deliver long-term value for the business as well as for our stakeholders.
[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

☑ Yes, we identify and classify our potential water pollutants

(2.5.2) Details of policies and processes in place to identify and classify potential water pollutants

We have established a Water Management Policy, aligned with applicable ESG/IFC Performance Standards, including requirements related to water pollution management. We conduct internal and external audits to identify potential pollutants arising from our operations and assess their potential impacts through stakeholder consultations. The findings help us identify and prioritise water-related risks and implement appropriate measures to prevent or minimise potential impacts. We maintain an inventory and mapping of identified and potential sources of water pollution and implement standard containment and control protocols around these sources. Point sources include chemicals and their storage areas, waste disposal facilities, oil or chemical leakages, maintenance facilities where oils and chemicals are used, and electrical transformers that may be potential sources of oil and PCBs. Non-point sources include site drainage channels, stormwater runoff, wash water, and other diffuse sources. Pollutants are identified and classified based on their source, nature, toxicity, and persistence to assess their potential impacts on water resources, aquatic ecosystems, and human health. We also follow applicable regulatory requirements and prescribed discharge limits to identify, monitor, and control pollutants based on their potential adverse effects. As part of our water pollution prevention and water stewardship approach, all our processing sites adhere to the Zero Liquid Discharge (ZLD) principle. We operate effluent treatment and ZLD systems, supported by an internal water recycling system integrating ZLD, Effluent Treatment Plant (ETP), Reverse Osmosis (RO), Multiple Effect Evaporator (MEE), and Mechanical Vapor Recompression (MVR) technologies. These measures enable us to maximize water recovery and reuse, minimize wastewater discharge, and reduce potential impacts on receiving water bodies.
[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

☑ Other nutrients and oxygen demanding pollutants

(2.5.1.2) Description of water pollutant and potential impacts

JSL does not discharge any treated effluent outside its premises. Wastewater generated from manufacturing processes is treated and recycled through ETP, RO and other recovery systems under the Zero Liquid Discharge (ZLD) framework. This prevents the release of oxygen-demanding pollutants and other contaminants into natural water bodies, thereby minimizing potential impacts on aquatic ecosystems, flora and fauna.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling

☑ Resource recovery

☑ Upgrading of process equipment/methods

☑ Improving wastewater treatment processes/capacity

☑ Discharge treatment using sector-specific processes

☑ Implementation of integrated solid waste management systems

☑ Implementation of Best Available Techniques (BATs) for pollution control

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

☑ Compliance with discharge permits / regulatory limits

☑ Receiving water body quality maintained or improved

☑ 100% of wastewater treated

☑ Zero incidents (spills, exceedances, waterborne disease cases)

☑ Third-party audits and/or certification

(2.5.1.6) Please explain

JSL has established SOPs for wastewater management and site contamination that go beyond regulatory requirements and align with ISO standards, IFC Performance Standards, and international benchmarks. Critical infrastructure is monitored daily to prevent leakages and spills, supported by ETPs, ERS, RO, and MEE/MVR systems to maximize water recovery and reuse. Water and wastewater quality is periodically assessed through independent third-party testing, supported by online analyzers for continuous monitoring and timely corrective action. Our Consent to Operate requires adherence to Zero Liquid Discharge (ZLD), ensuring no treated trade effluent is discharged outside our premises. Effectiveness is measured through zero Category IV and V environmental incidents, zero regulatory violations and fines, continued ZLD compliance, and the percentage of water recycled and reused.
[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

☑ Yes, both in direct operations and upstream/downstream value chain

Water

(3.1.1) Environmental risks identified

Select from:

☑ Yes, both in direct operations and upstream/downstream value chain

Plastics

(3.1.1) Environmental risks identified

Select from:

☑ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☑ Evaluation in progress

(3.1.3) Please explain

JSL is planning to conduct plastic related risk assessment in the next two years.

Biodiversity

(3.1.1) Environmental risks identified

Select from:
☑ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:
☑ Evaluation in progress

(3.1.3) Please explain

JSL is planning to conduct biodiversity related risk assessment in the next two years.
[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:
☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Carbon pricing mechanisms

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ India

(3.1.1.9) Organization-specific description of risk

Jindal Stainless Limited (JSL), is exposed to transition risks arising from the Indian government's introduction of the Carbon Credit Trading Scheme (CCTS), which has replaced the Perform, Achieve, and Trade (PAT) scheme. Under CCTS, JSL will be required to comply with annual emission intensity targets and participate in a rate-based carbon market. Non-compliance will result in penalties and the need to purchase carbon credits, increasing operational costs. Being an energy and emissions intensive industry, JSL's operations are significantly affected by this shift. The requirement to reduce carbon intensity pushes JSL to accelerate investments in low-carbon technologies, such as process optimization and green energy sourcing. Additionally, the uncertainty of future carbon pricing introduces financial and strategic planning risks.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Very likely

(3.1.1.14) Magnitude

Select from:

☑ Medium-high

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The implementation of India's Carbon Credit Trading Scheme (CCTS) is expected to have a significant impact on Jindal Stainless Limited's financial position, financial performance, and cash flows over short-, medium-, and long-term horizons. In the short term (2030), the anticipated financial effect is estimated between INR 120 crores under the STEPS (Business-as-Usual) scenario and INR 123 crores under the Net Zero 2050 (NZE) pathway. These costs arise primarily from the need to purchase carbon credits or invest in emission reduction technologies to meet annual emission intensity targets. In the medium term (2040), the financial impact increases substantially, ranging from INR 552 crores (STEPS) to INR 847 crores (NZE). This is driven by progressively stringent regulatory targets, anticipated increases in carbon credit prices, and the growing gap between current emission intensities and required thresholds under NZE ambitions. The rising costs are expected to impact operating margins and may constrain available cash flows, depending on the pace of JSL's decarbonization investments. By the long term (2050), the financial effect further escalates, with expected costs between INR 1,150 crores (STEPS) and INR 1,329 crores (NZE). The NZE scenario reflects an accelerated transition driven by both policy mandates and market pressure, demanding substantial capital expenditure for low-carbon technologies such as green hydrogen, process electrification, and energy efficiency improvements. Without these investments, JSL risks higher compliance costs and penalties, as well as diminished competitiveness.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

1200000000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

1230000000

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

5520000000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

8470000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

11500000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

13290000000

(3.1.1.25) Explanation of financial effect figure

The financial effect figures for Jindal Stainless Limited (JSL) under the India Carbon Credit Trading Scheme (CCTS) have been estimated through a structured methodology based on operational emissions and anticipated carbon pricing. For each future time horizon- short term (2030), medium term (2040), and long term (2050)- the approach involved multiplying JSL's forecasted direct greenhouse gas (GHG) emissions by the expected carbon cost per tonne of CO_2 equivalent under two scenarios: STEPS (Business-as-Usual) and Net Zero 2050 (NZE). Under the STEPS scenario, carbon prices are projected based on existing policy trends and moderate regulatory tightening, while the NZE scenario reflects aggressive global decarbonization efforts, with substantially higher carbon costs. These projected carbon costs account for the increasing stringency of emission reduction targets and the anticipated evolution of carbon markets in India. After calculating the gross carbon cost exposure, a threshold percentage was applied, representing the emissions intensity limit beyond which companies must purchase carbon credits or incur fines as per the CCTS framework. This threshold reflects the defined permissible limits in the CCTS regulation. The resulting financial effect figures represent the expected annual cost to JSL to comply with the CCTS, either through purchasing carbon credits or paying fines for non-compliance. These figures capture the minimum expected cost (under STEPS) and the maximum impact under NZE across the three time horizons, providing a realistic range of potential financial burden. This quantification allows JSL to assess the financial implications of transition risks, plan strategic investments in low-carbon technologies, and manage future cash flow and profitability impacts associated with the transition toward a carbon-constrained economy.

(3.1.1.26) Primary response to risk

Policies and plans

☑ Develop a climate transition plan

(3.1.1.27) Cost of response to risk

9050000000

(3.1.1.28) Explanation of cost calculation

The cost of responding to the carbon tax risk for Jindal Stainless Limited (JSL) is estimated at INR 905 crores. This figure is calculated by multiplying JSL's operational emissions (Scope 1 and Scope 2) above the threshold value as set by CCTS by the cost of abatement per tonne of CO_2e in the long-term. The total cost reflects the expected financial impact of complying with the CCTS, either through investments in emission reduction technologies or by covering non-compliant emissions. This approach ensures JSL's readiness to manage regulatory costs while supporting its transition to a low-carbon economy. This cost is based on our estimates of expenditure expected on: 1. operational and energy efficiency including waste heat recovery, furnace optimization, motor efficiency upgrades, etc. 2. Renewable electricity and clean power procurement 3. Green H2 and low carbon fuels 4. Process transformation and material efficiency improvements 5. Low carbon logistics and mobility

(3.1.1.29) Description of response

Jindal Stainless Limited (JSL) is addressing the transition risk from India's Carbon Credit Trading Scheme (CCTS) through a combination of strategic and operational measures. The company has signed a long-term green hydrogen supply agreement to support the Hisar facility, reducing dependency on fossil fuels and lowering Scope 1 emissions. Simultaneously, JSL is implementing energy efficiency projects and process optimization across its manufacturing units to reduce energy consumption and emissions intensity. These measures aim to keep JSL's emissions within the regulatory threshold, thereby minimizing the need to purchase carbon credits or pay fines under CCTS. The company is also enhancing its emissions monitoring and reporting systems to ensure accurate compliance tracking. JSL's decarbonization strategy is aligned with global best practices and India's evolving regulatory landscape, supporting a gradual transition toward a low-carbon economy. JSL continues to actively assess emerging policy developments and market mechanisms to adapt its approach, focusing on sustainable growth while managing financial risks linked to carbon pricing. These efforts strengthen JSL's resilience and long-term competitiveness amid regulatory and market shifts.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Increased pricing of water

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ India

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Brahmani River (Bhahmani)

☑ Other, please specify :Satluj River Sub-basin

(3.1.1.9) Organization-specific description of risk

JSL's sites are operating in water stress areas and in certain seasons the water availability can reduce significantly. The municipal body through which water is procured notifies in advance and hence, our facilities try and store the water in advance for the operations. However, in case they water shortage persist, the cost of risk comes from the fact that the water through private tanker would cost much higher than the water tariff charged by the municipal body resulting in an increase in cost of water procurement

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Medium-low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Over the medium to long term, the water stress is expected to remain at the same level as in the baseline period. However, seasonal variations may intensify resulting in temporary shortage of water. For such periods cost of procuring water will increase resulting in increase in direct cost of operations and impacting our profitability if no adaptation measures are considered.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

115300000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

288200000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

230600000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

576400000

(3.1.1.25) Explanation of financial effect figure

Financial figures are based on the water consumption at each of the facility, water shortage expected as part of the climate models as well as cost of procuring water through municipal bodies which ranges from INR 9-20/kl versus water cost from private tankers which can range anywhere between INR 80-200/kl across different locations for large scale industrial consumption

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Implementing buffer stocks or dual sourcing

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

We have 30 days worth of water storage at our locations and the future forecasts doesnt show heightened period of water shortage that could lead to disruption of water beyond that period and a need to procure additional water through private tankers. Hence, no additional cost is anticipated at the moment to respond to the risk.

(3.1.1.29) Description of response

We have 30 days worth of storage at our facilities which are enough for our adaptation requirements at the moment based on the modeled climate outputs. Hence, no further actions is required at this stage.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Heat wave

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ India

(3.1.1.9) Organization-specific description of risk

As per RCP 4.5 and 8.5 (and equivalent SSP scenarios) climate risk assessment, Jajpur and Hisar has a high risk of extreme heat which is expected to significantly increase in medium-, and long-term. There is a potential impact on the direct operations as any wear and tear in equipment due to extreme heat to lead to production stoppages, additional repair and maintenance costs as well as impact on human resources impacting production efficiencies

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased revenues due to reduced production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Very likely

(3.1.1.14) Magnitude

Select from:

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Under projected climate scenarios (SSP2-4.5 and SSP5-8.5), our manufacturing facilities in Hisar and Jajpur are expected to face heightened extreme temperatures in the 2030s, with further intensification in the 2050s. For the steel industry, such changes are likely to affect labour productivity through higher incidence of heat stress, fatigue, and reduced working hours, particularly in high-intensity operational areas. Lower workforce efficiency and increased absenteeism may result in slower production cycles adversely affecting the operational efficiency and leading to production losses. Historical survey suggests that annual plant output may decline by around ~2% for every 1°C rise above design thresholds, with the impact being more pronounced in facilities lacking advanced automation and climate-control systems. Applying this relationship to production capacity, the estimated annual financial impacts will be approximately ₹348–409 Cr by the 2030s and ₹833–1228 Cr by the 2050s. However, in terms of percentage, the projected annual financial impacts will be 0.87-1.02% of total revenue by the 2030s and 2.07-3.06% by the 2050s.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

3483000000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

4092000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

8332000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

12282000000

(3.1.1.25) Explanation of financial effect figure

Under projected climate scenarios (SSP2-4.5 and SSP5-8.5), our manufacturing facilities in Hisar and Jajpur are expected to face heightened extreme temperatures in the 2030s, with further intensification in the 2050s. For the steel industry, such changes are likely to affect labour productivity through higher incidence of heat stress, fatigue, and reduced working hours, particularly in high-intensity operational areas. Lower workforce efficiency and increased absenteeism may result in slower production cycles adversely affecting the operational efficiency and leading to production losses. Historical survey suggests that annual plant output may decline by around ~2% for every 1°C rise above design thresholds, with the impact being more pronounced in facilities lacking advanced automation and climate-control systems. Applying this relationship to production capacity, the estimated annual financial impacts have been provided

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Increase environment-related capital expenditure

(3.1.1.27) Cost of response to risk

1000000000

(3.1.1.28) Explanation of cost calculation

Implementing heat-wave adaptation at a 2 MTPA steel plant would cost around ₹80–120 crore (avg 100 crore INR. Major expenses include cooling and shading infrastructure for shop floors, reflective roofing, green cover development, and enhanced ventilation systems. Worker protection measures such as rest shelters, water stations, misting units, and heat-resilient PPE add to the setup cost. On-site healthcare facilities and training for heat stress response also form a key part of the investment. Early warning systems, heat monitoring sensors, and awareness campaigns strengthen preparedness. Beyond infrastructure, recurring costs of ₹10–15 crore per year are needed for maintenance, health programs, and productivity management. While significant, these investments help prevent far larger losses, just a few days of heatwave-driven disruption could cost a significant cost in lost production. Adaptation therefore offers strong financial returns alongside safeguarding worker health and safety

(3.1.1.29) Description of response

An adaptation plan has been established for our operating sites based on a comprehensive vulnerability assessment of operations, assets, and infrastructure. Through this plan, JSL made investments aimed at enhancing the operation's resilience to withstand and adapt to extreme climate stressors, facilitating rapid recovery from severe climate events, and strengthening our capacity to manage future challenges. This resilience-building effort engages all stakeholders responsible for the planning, financing, operation, and maintenance of the port and its associated infrastructure. Consequently, a holistic approach has been implemented, significantly enhancing the resilience of the local economy in the face of climate change.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Increased pricing of water

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Indonesia

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Unknown

(3.1.1.9) Organization-specific description of risk

JSL relies on nickel-bearing materials including nickel-pig iron from mining operations from upstream suppliers. Many of these suppliers operate in regions vulnerable to increasing water stress and prolonged drought conditions, incldluing Indonesia. Reduced water availability may constrain mining, beneficiation, alloy production and processing activities, leading to lower production volumes, supply disruptions, delayed deliveries and increased procurement costs. As climate change intensifies water scarcity in these regions, suppliers may also face regulatory restrictions on water withdrawals, further affecting material availability and pricing.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Increasing water stress in Indonesia could elevate the cost of Nickel Pig Iron (NPI) production through reduced water availability, operational disruptions and stricter water-management requirements at supplier facilities. This may lead to higher raw-material procurement costs for JSL, adversely affecting operating margins, increasing working capital requirements and resulting in higher operating cash outflows over the long term. The risk could also necessitate supplier diversification and strategic sourcing investments to strengthen supply-chain resilience.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

357000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

401600000

(3.1.1.25) Explanation of financial effect figure

JSL assessed a scenario in which water shortages reduce the upstream supply of captive nickel pig iron (NPI) by 1% as per the climate models in the long term. The estimate considers NPI capacity, average nickel content, the potential replacement of NPI with nickel-bearing scrap, and the difference between assumed scrap and captive NPI costs. Based on the lower- and upper-cost assumptions used in the assessment, the resulting incremental procurement cost is estimated at INR 35.70–40.16 crore. This represents a scenario-based estimate of the potential financial impact and may vary with the duration of the disruption, replacement availability, commodity prices and foreign-exchange rates.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Implementing buffer stocks or dual sourcing

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

Additional water storage capacity has already been planned with the upstream provider to ensure continuity of operations; therefore, no additional cost is anticipated for this response.

(3.1.1.29) Description of response

Additional water storage capacity has been planned with the upstream provider to ensure continuity of operations.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Other policy risk, please specify :International Maritime Organisation policies on shipping sector emissions

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Downstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ India

(3.1.1.9) Organization-specific description of risk

JSL exports its products from India to other countries and in a low carbon scenario, an increase in levies applied by IMO on shipping sector GHG emissions will increase the cost to ship such products to other geographies increasing the cost of operations.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Very likely

(3.1.1.14) Magnitude

Select from:

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

It will lead to increased shipping cost of exported material resulting in an increase in the Opex.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

333200000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

666400000

(3.1.1.25) Explanation of financial effect figure

In the long term if the freight costs increase by 5-10% as compared to our reporting period freight cost of INR 663 Cr, the anticipated cost increase will be between INR 33.32 Cr to INR 66.64 Cr, considering the total shipping cost as a proportion to our freight cost as well as potential increase based on scenario analysis assumptions

(3.1.1.26) Primary response to risk

Engagement

☑ Engage with customers

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

JSL will be able to pass-on the additional cost to its end users and hence, it doesnt see any additional cost to response.

(3.1.1.29) Description of response

JSL will be able to pass-on the additional cost to its end users.
[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

☑ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

41800000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ 1-10%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

42000000000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ 1-10%

(3.1.2.7) Explanation of financial figures

The vulnerability figure represents the exposed revenue which can be exposed to CBAM type of carbon pricing regime. For the physical risk, it represents the revenue that is exposed to severe water stress in the geographies where we operate.

Water

(3.1.2.1) Financial metric

Select from:

☑ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:
☑ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

42000000000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:
☑ 1-10%

(3.1.2.7) Explanation of financial figures

For the water risk, the figure represents the revenue that is exposed to severe water stress in the geographies where we operate.
[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

India
☑ Brahmani River (Bhahmani)

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 26-50%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 71-80%

(3.2.11) Please explain

JSL's Jajpur facility is located within the Brahmani River basin and depends on surface water from the Brahmani River for its industrial water requirements. The river intake supports water needs across manufacturing processes, utilities, cooling and other operations, making the availability, quality and reliability of the basin's water resources important to operational continuity. JSL also recognises its potential impacts on the basin through freshwater abstraction and wastewater generation and therefore focuses on reducing water consumption and minimising impacts on local water resources through efficient water management, treatment, reuse and recycling. The Brahmani River basin is exposed to significant physical water risks, particularly flooding. The WRI Aqueduct Water Risk Atlas identifies the riverine flood risk at both the Brahmani River intake point and the Jajpur site as "Extremely High". Jajpur district has also experienced flooding in multiple years, highlighting the wider basin's exposure to extreme rainfall and flood events. However, the Jajpur facility itself has not experienced flooding or disruption to its water supply or river intake since installation. The identified risk is therefore primarily a potential future physical and operational resilience risk, which could affect intake infrastructure, access, utilities and continuity of operations during severe flood events. JSL addresses these risks through an integrated water stewardship and operational resilience approach. The Company implements water-efficiency measures and wastewater treatment, supported by its Zero Liquid Discharge (ZLD) framework, to maximise water reuse and recycling and reduce dependence on freshwater withdrawals. JSL also monitors water availability and operational conditions associated with its intake infrastructure and considers identified physical water risks within its environmental and risk-management processes. Given the basin's high exposure to flooding and hydrological variability, JSL continues to focus on maintaining the resilience of critical water infrastructure, emergency preparedness and business continuity. These measures, together with improved water efficiency, reuse, recycling and wastewater management, help reduce JSL's dependence and potential impacts on the Brahmani River basin while strengthening the resilience of its operations.

Row 2

(3.2.1) Country/Area & River basin

India

☑ Other, please specify :Satluj River Sub-basin

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 26-50%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 21-30%

(3.2.11) Please explain

JSL's Hisar facility is located in Haryana, a water-stressed region, and receives its industrial water supply from the Balsamandh Canal, a sub-branch of the Sutluj River basin. The facility therefore depends primarily on surface water for manufacturing processes, utilities, cooling and other operational requirements. Given increasing competition for freshwater resources and dependence on canal-based supply, water availability and reliability are important to operational continuity. JSL recognizes its potential impacts on local water resources through freshwater abstraction and wastewater generation and focuses on efficient water use, treatment, reuse and recycling. The WRI Aqueduct Water Risk Atlas classifies baseline overall water risk at both the Hisar facility and its water source as "Extremely High", with risks projected to increase in the coming decades. Haryana faces a significant water demand-supply gap, while Hisar district's water demand substantially exceeds its available annual water resources. This creates a material physical water risk for the facility, particularly in relation to future water availability, increasing competition for freshwater and potential supply constraints. The facility is also exposed to flood-related physical risks, with riverine flood risk at both the Balsamandh Canal intake and the Site classified as "High". Historical flooding in Hisar has been associated with canal breaches, overflow and inadequate drainage. In 2024, heavy rainfall

resulted in water stagnation within production areas and overflow from wastewater holding tanks, demonstrating the potential for extreme rainfall and flooding to disrupt operations, affect infrastructure and create wastewater-management challenges. JSL addresses these risks through an integrated water stewardship and operational resilience approach, including water-efficiency measures, wastewater treatment, reuse and recycling, supported by its Zero Liquid Discharge (ZLD) framework. The Company also monitors water availability, maintains critical water and wastewater infrastructure, and strengthens drainage, flood preparedness and emergency response measures. These actions aim to reduce freshwater dependency and operational impacts, while enhancing the Hisar facility's resilience to increasing water scarcity, supply constraints and extreme rainfall events.
[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

(3.3.1) Water-related regulatory violations

Select from:
☑ No

(3.3.3) Comment

During the reporting year, JSL was not subject to any fines, enforcement orders, penalties, or other regulatory sanctions arising from non-compliance with applicable water-related laws, regulations, permits, or consent conditions. The Company continued to monitor compliance with applicable water-management requirements across its operations and maintained appropriate measures for responsible water abstraction, wastewater management, treatment, reuse and recycling.
[Fixed row]

(3.4) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for violation of biodiversity-related regulation?

(3.4.1) Any penalties for violation of biodiversity-related regulation?

Select from:
☑ No

(3.4.2) Comment

In the reporting year, our organization was not subject to any fines, enforcement orders, or other penalties for biodiversity-related regulatory violations.
[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☑ No, but we anticipate being regulated in the next three years

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

JSL's strategy for complying with India's Carbon Credit Trading Scheme (CCTS) is being integrated into its broader climate transition plan, enterprise risk management framework and decarbonisation roadmap. As the CCTS evolves into a mandatory emissions-intensity-based carbon market for energy-intensive sectors, including steel, JSL is preparing to manage both compliance obligations and related financial exposure through a combination of emissions reduction, monitoring, governance and market-readiness measures. The Company's approach is anchored in reducing emissions intensity across its operations so that future carbon-credit purchase requirements are minimied. Key levers include scaling renewable power procurement, improving energy efficiency, expanding waste heat recovery, deploying green hydrogen at Hisar and Jajpur, increasing circular material use and scrap-based production, optimising furnace and process performance, and evaluating longer-term abatement technologies for residual emissions. These initiatives are expected to support JSL's Net Zero 2050 ambition and its target to reduce Scope 1 and Scope 2 emissions intensity by 50% by FY2035 from the FY2022 baseline. To strengthen CCTS readiness, JSL is also improving its climate data governance, emissions accounting systems, site-level energy and GHG monitoring, and assurance preparedness. The Company intends to track applicable regulatory developments, assess potential emissions-intensity targets, estimate carbon-credit surplus or deficit positions, and incorporate carbon-cost scenarios into financial planning and capital allocation. JSL's proposed internal carbon pricing framework will further support investment decisions by reflecting potential future compliance costs and prioritising projects that reduce long-term carbon exposure. JSL will continue engaging with regulators, industry associations and sector platforms to stay aligned with the evolving design of the CCTS and India's broader green steel policy landscape. In parallel, the Company is enhancing product carbon transparency through Product Carbon Footprints and Environmental Product Declarations, which will support customer expectations, CBAM preparedness and low-carbon stainless steel positioning. Through this integrated approach, JSL aims to comply with CCTS requirements while strengthening operational efficiency, cost resilience and competitiveness in a carbon-constrained market.

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.6.1) Environmental opportunities identified

Select from:

☑ Yes, we have identified opportunities, and some/all are being realized

Water

(3.6.1) Environmental opportunities identified

Select from:

☑ Yes, we have identified opportunities, and some/all are being realized

Biodiversity

(3.6.1) Environmental opportunities identified

Select from:

☑ No

(3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities

Select from:

☑ Evaluation in progress

(3.6.3) Please explain

JSL is in the process of quantifying biodiversity-related opportunities by assessing potential benefits from conservation and restoration initiatives. This exercise will help translate ecological gains into measurable business value, enabling informed decision-making and integration into our sustainability strategy.
[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Increased efficiency of production and/or distribution processes

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ India

(3.6.1.8) Organization specific description

JSL recognises a strategic opportunity to enhance resilience through renewable energy initiatives. With operations in Jajpur and Hisar, we aim to meet a significant portion of our energy needs through solar and wind power, addressing challenges like resource shortages, rising prices, and regulatory changes. At our Hisar plant, JSL has pioneered the use of green hydrogen, reducing 2,700 tCO2e emissions annually. We also generate 1.9 billion units of clean energy annually and have replaced 30% of fossil fuels with bio-LDO in hot rolling mills, cutting emissions by 17,400 tCO2e. JSL has also signed two separate MoUs with M/S Oyster and Renew Power for Wind-Solar Hybrid projects, generating 100 MW of round-the-clock renewable energy at Hisar and Jajpur. An additional 100 MW unit is planned at Jajpur. JSL is committed to addressing climate change by reducing our GHG emissions and aligning with the Paris Agreement goals. We are dedicated to reducing energy demand through energy conservation and renewable energy efforts to mitigate future resource and cost challenges. Over the next five years, JSL plans to invest more than INR 700 crores in decarbonisation initiatives.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced indirect (operating) costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

☑ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☑ Medium-low

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

Impact on cost of production: The implemented energy conservation measures and adoption of alternate energy resources have reduced consumption of electrical and thermal energy at various load centres and helped in containing the energy costs despite the hike in fuel price and electricity tariff. In the future we will continue to enhance our productivity and continuity as well as continue on procuring more Green Electricity. We anticipate further cost savings in the medium and long term from these initiatives.

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The opportunity is expected to strengthen JSL's financial position, financial performance and cash flows over the selected medium- and long-term horizons. It comprises increasing the use of renewable electricity at the Hisar and Jajpur facilities and replacing older IE2 and IE3 motors with higher-efficiency IE4 motors wherever technically feasible. In the near to medium term, implementation may require capital expenditure on motor replacement, associated equipment and installation. This would initially result in investing cash outflows and an increase in property, plant and equipment. Depreciation charges may also increase following capitalisation of the new assets. During the transition, renewable-energy costs may temporarily exceed the resulting savings at certain locations, which could place short-term pressure on operating margins, cash balances and profitability. As implementation progresses, the financial effect is anticipated to become positive. Renewable electricity should reduce exposure to conventional electricity tariffs and energy-price volatility, while IE4 motors should lower electricity consumption and

maintenance requirements. These benefits are expected to reduce power and fuel expenses, improve EBITDA and operating profit, and generate stronger operating cash flows. Over the longer term, once the principal investments have been completed, the opportunity should require relatively limited additional capital expenditure while continuing to deliver recurring energy-cost savings. This is expected to support improved free cash flow, liquidity and retained earnings, potentially reducing reliance on external financing. The measures may also reduce exposure to carbon-related costs and strengthen operational resilience as the energy system transitions toward lower-carbon sources. Actual financial impacts will depend on the timing and extent of deployment, renewable-energy procurement arrangements, electricity prices, equipment performance, financing terms and the useful life of the upgraded assets.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

1257833286

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

682200000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

1364400000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

3152500000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

6305000000

(3.6.1.23) Explanation of financial effect figures

During the reporting year, JSL implemented a broad portfolio of voluntary emission-reduction initiatives at its facilities. The programme focused on renewable energy, production-process efficiency, resource optimisation and lower-carbon transportation. Renewable energy measures included open-access procurement, round-the-clock renewable electricity arrangements, and rooftop and floating solar installations. Operational initiatives covered furnace and boiler optimisation, auxiliary and idle

power reduction, variable-frequency drives, efficient motors and compressed-air systems, cooling-tower upgrades, steam insulation, slurry dewatering, and sensor-based process controls. Transportation initiatives included cleaner employee commuting and the electrification of material-handling vehicles. Collectively, these measures support reductions across direct operational emissions, purchased electricity and employee commuting. The initiatives improve energy and resource efficiency, reduce dependence on conventional energy sources, lower operating costs and support JSL's broader climate commitments and long-term decarbonisation objectives which has been reported for the reporting period. For the projected workings, renewable electricity cost savings are calculated as the difference between the projected cost of electricity under the business-as-usual supply mix and the projected cost after shifting to renewable electricity. The calculation considers forecast electricity demand, the proportion of renewable electricity deployed, applicable conventional and renewable tariffs, and the timing of implementation. On the energy efficiency, for eligible IE2 and IE3 motors, baseline electricity consumption is compared with consumption after replacement by IE4 motors. Revised consumption is derived using motor capacity, operating hours, load factor and the respective efficiency ratings. Electricity saved is multiplied by the applicable tariff to calculate cost savings. Site-level savings are aggregated for each future horizon.

(3.6.1.24) Cost to realize opportunity

212000000

(3.6.1.25) Explanation of cost calculation

The cost estimate relates primarily to replacing eligible legacy IE2 and IE3 motors with higher-efficiency IE4 motors at the Hisar and Jajpur facilities. Deployment costs are estimated using the identified population of technically suitable motors, their rated capacity, assumed replacement or procurement cost, and associated installation and commissioning requirements. Expenditure is phased across the selected future time horizons in line with the anticipated replacement schedule. Actual costs may vary depending on final technical assessments, equipment specifications, supplier quotations and implementation timing. Renewable electricity is expected to be procured through an operating-expenditure model, such as power purchase arrangements. Accordingly, no additional capital expenditure has been assumed to capture the renewable-energy cost-saving opportunity. Renewable electricity payments will be recognised as operating expenses, with the financial benefit arising from the difference between renewable procurement costs and the cost of electricity under the business-as-usual supply mix.

(3.6.1.26) Strategy to realize opportunity

JSL's strategy to realise this opportunity is to combine renewable-electricity procurement with phased improvements in motor efficiency across its Hisar and Jajpur operations. Renewable electricity will be procured through an operating-expenditure model, including suitable power purchase arrangements, thereby limiting upfront capital requirements. Procurement decisions will consider tariff competitiveness, supply reliability, contractual terms and alignment with JSL's decarbonisation pathway. In parallel, JSL will progressively replace eligible IE2 and IE3 motors with IE4 motors, prioritising equipment with high operating hours, significant energy consumption and attractive payback periods. Replacement will be integrated, where practicable, with planned maintenance and asset-renewal cycles to minimise disruption and optimise capital deployment. Implementation will involve technical feasibility assessments, supplier evaluation, procurement and commissioning, supported by monitoring of renewable-electricity volumes, motor performance, electricity consumption and realised cost savings. Progress will be reviewed against defined implementation milestones and financial and energy-performance indicators. This approach is intended to reduce energy costs and price exposure while improving operational efficiency and supporting JSL's emissions-reduction objectives.

Water

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Reduced water usage and consumption

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ India

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☑ Brahmani River (Bhahmani)

(3.6.1.8) Organization specific description

JSL has identified an opportunity to reduce freshwater dependency and water-related operating costs through enhanced recycling, reuse and efficiency measures. The Zero Liquid Discharge plant at Jajpur will enable treated water to be reused within operations, reducing freshwater withdrawal and wastewater discharge. Over the medium and long term, JSL will explore additional measures such as process optimisation, leakage reduction, improved metering and expanded water-recycling infrastructure. These initiatives can strengthen operational resilience to water stress and rising procurement costs while supporting JSL's water stewardship and resource-efficiency objectives.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

☑ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☑ Low

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

During the reporting period, the opportunity primarily affected JSL's investing cash flows through expenditure on the Zero Liquid Discharge plant at Jajpur. The project involves an investment of approximately INR 7.3 million. Once fully operational, water reuse is expected to reduce freshwater procurement costs by approximately INR 4.01–4.23 million annually, supporting lower operating expenses and improved operating cash flows. The extent of savings recognised during the reporting period depends on the plant's commissioning date and utilisation level.

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Over the medium to long term, the water-related opportunity is expected to reduce JSL's operating costs and improve operating cash flows by lowering freshwater procurement requirements. Additional investment in process optimisation, water recycling, leakage reduction, metering and related infrastructure may initially increase capital expenditure and affect investing cash flows. As these measures are implemented and scaled across operations, they are expected to improve resource

efficiency, reduce exposure to rising water costs and supply disruptions, and strengthen operational resilience in water-stressed locations. The resulting efficiencies may support more stable margins and cash flows over time. Quantitative financial effects are reported separately.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

4000000

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

6500000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

14400000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

13000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

28800000

(3.6.1.23) Explanation of financial effect figures

The forward-looking financial figures are based on estimated freshwater savings of 4-5% by 2030 and 9-10% by 2050. Applying current site-level water procurement costs of INR 9–20 per kilolitre, JSL estimates annual cost savings of approximately INR 6.5–14.4 million by 2030 and INR 13–28.80 million by 2050. Actual savings may vary depending on the water-efficiency measures implemented, the level and timing of water savings achieved, future water tariffs and operating conditions.

(3.6.1.24) Cost to realize opportunity

26200000

(3.6.1.25) Explanation of cost calculation

JSL estimates that approximately INR 2.62 crore may be required to realise the future water-efficiency opportunity. This preliminary estimate extrapolates the capital intensity of the water efficiency initiatives taken by JSL in the recent past, to the additional measures required to achieve water savings of approximately 4-5% by 2030 and up to 9-10% by 2050. The cost may include water audits and feasibility studies, sub-metering and monitoring systems, process optimisation, wastewater treatment and recycling equipment, and associated infrastructure modifications. The estimate is indicative and will be refined following site-specific technical assessments and detailed project design.

(3.6.1.26) Strategy to realize opportunity

JSL plans to realise this opportunity through a phased water-efficiency programme. In the near term, the company will operationalise and optimise the Zero Liquid Discharge plant at Jajpur, monitor freshwater withdrawals and recycled-water use, and identify high-consumption processes through water audits and sub-metering. By 2030, JSL will prioritise viable measures—such as process-water recirculation, cooling-water optimisation, wastewater reuse, leak reduction and rainwater harvesting—to target approximately 4-5% water savings. Subject to technical and financial feasibility, successful measures will be scaled across operations to support savings of up to 9-10% by 2050. Progress will be governed through defined responsibilities, capital planning, performance indicators and periodic management review.
[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:
☑ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

128000000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ 21-30%

(3.6.2.4) Explanation of financial figures

The 300 series of stainless steel grade is expected to play a crucial role in supporting low carbon energy transition in the future as they support wind turbines, nuclear power as well as solar power. Hence, we have revenue attributable to these grades.

Water

(3.6.2.1) Financial metric

Select from:

☑ CAPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

243000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ 1-10%

(3.6.2.4) Explanation of financial figures

This spend represents the amount spent on water management and water efficiency measures which helps reduce overall cost of water procurement resulting in direct cost reduction and improvement in profitability. Hence, we see this as a significant water related opportunity for our business.
[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☑ Half-yearly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☑ Executive directors or equivalent

☑ Non-executive directors or equivalent

☑ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☑ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

As per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), the Nomination and Remuneration Committee (NRC) of the Board of Directors of Jindal Stainless Limited ("the Company") has to devise Policy on Board Diversity. In compliance with the provisions of SEBI LODR, the NRC has formulated the Board Diversity policy. The objective of this policy is to recognize and embrace the benefits of having a diverse Board which possesses diverse mix of skills, experience, expertise, and capabilities as per the business requirements of the Company. The Company believes that attaining a diverse Board is crucial to Board effectiveness. In order to ensure appropriate balance of skills, experience and capabilities, the Company shall consider a number of factors including, but not

limited to, gender, age, nationality, ethnicity, race, cultural background, business experience, and educational background. The NRC will take into account multiple factors, including but not limited to those mentioned above while reviewing the composition of the Board and appointment of new directors.

(4.1.6) Attach the policy (optional)

JSL-Board-Diversity-Policy.pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board Terms of Reference

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets
☑ Overseeing and guiding scenario analysis
☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Overseeing and guiding value chain engagement
☑ Monitoring the implementation of the business strategy
☑ Overseeing reporting, audit, and verification processes
☑ Monitoring the implementation of a climate transition plan
☑ Overseeing and guiding the development of a business strategy
☑ Overseeing and guiding acquisitions, mergers, and divestitures
☑ Monitoring supplier compliance with organizational requirements
☑ Monitoring compliance with corporate policies and/or commitments
☑ Overseeing and guiding the development of a climate transition plan
☑ Approving corporate policies and/or commitments
☑ Overseeing and guiding public policy engagement
☑ Reviewing and guiding innovation/R&D priorities
☑ Approving and/or overseeing employee incentives
☑ Overseeing and guiding major capital expenditures

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

JSL has established a dedicated Board-level ESG Committee to provide strategic direction and oversight on the Company's sustainability agenda. The Committee meets biannually and reviews key ESG matters, including climate- and water-related risks, dependencies, impacts and opportunities, as well as biodiversity-related considerations. In line with its commitment to advancing its ESG goals, JSL continues to undertake initiatives to strengthen its sustainability performance and governance framework. The establishment of the ESG Committee further reinforces the Board's oversight and accountability for ESG matters and supports the Board of Directors in effectively discharging its responsibilities towards the Company's broader sustainability objectives.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board Terms of Reference

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets
☑ Overseeing and guiding scenario analysis
☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Overseeing and guiding value chain engagement
☑ Monitoring the implementation of the business strategy
☑ Overseeing reporting, audit, and verification processes
☑ Monitoring the implementation of a climate transition plan
☑ Overseeing and guiding the development of a business strategy
☑ Overseeing and guiding acquisitions, mergers, and divestitures
☑ Monitoring supplier compliance with organizational requirements
☑ Monitoring compliance with corporate policies and/or commitments
☑ Overseeing and guiding the development of a climate transition plan
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
☑ Approving corporate policies and/or commitments
☑ Overseeing and guiding public policy engagement
☑ Reviewing and guiding innovation/R&D priorities
☑ Approving and/or overseeing employee incentives
☑ Overseeing and guiding major capital expenditures

(4.1.2.7) Please explain

JSL has established a dedicated Board-level ESG Committee to provide strategic direction and oversight on the Company's sustainability agenda. The Committee meets biannually and reviews key ESG matters, including climate- and water-related risks, dependencies, impacts and opportunities, as well as biodiversity-related considerations. In line with its commitment to advancing its ESG goals, JSL continues to undertake initiatives to strengthen its sustainability performance and governance framework. The establishment of the ESG Committee further reinforces the Board's oversight and accountability for ESG matters and supports the Board of Directors in effectively discharging its responsibilities towards the Company's broader sustainability objectives.

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply
☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board Terms of Reference

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets
☑ Overseeing and guiding scenario analysis
☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Overseeing and guiding value chain engagement
☑ Monitoring the implementation of the business strategy
☑ Overseeing reporting, audit, and verification processes
☑ Monitoring the implementation of a climate transition plan
☑ Overseeing and guiding the development of a business strategy
☑ Overseeing and guiding acquisitions, mergers, and divestitures
☑ Monitoring supplier compliance with organizational requirements
☑ Monitoring compliance with corporate policies and/or commitments
☑ Overseeing and guiding the development of a climate transition plan
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
☑ Approving corporate policies and/or commitments
☑ Overseeing and guiding public policy engagement
☑ Reviewing and guiding innovation/R&D priorities
☑ Approving and/or overseeing employee incentives
☑ Overseeing and guiding major capital expenditures

(4.1.2.7) Please explain

In line with its commitment tJSL has established a JSL has established a dedicated Board-level ESG Committee to provide strategic direction and oversight on the Company's sustainability agenda. The Committee meets biannually and reviews key ESG matters, including climate- and water-related risks, dependencies, impacts and opportunities, as well as biodiversity-related considerations. In line with its commitment to advancing its ESG goals, JSL continues to undertake initiatives to strengthen its sustainability performance and governance framework. The establishment of the ESG Committee further reinforces the Board's oversight and accountability for ESG matters and supports the Board of Directors in effectively discharging its responsibilities towards the Company's broader sustainability objectives.
[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:
☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply
☑ Consulting regularly with an internal, permanent, subject-expert working group
☑ Engaging regularly with external stakeholders and experts on environmental issues
☑ Integrating knowledge of environmental issues into board nominating process
☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience
☑ Management-level experience in a role focused on environmental issues
☑ Active member of an environmental committee or organization

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

☑ Management-level experience in a role focused on environmental issues

☑ Active member of an environmental committee or organization

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	*Select from:* ☑ Yes

	Management-level responsibility for this environmental issue
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements
☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets
☑ Monitoring compliance with corporate environmental policies and/or commitments
☑ Measuring progress towards environmental corporate targets
☑ Measuring progress towards environmental science-based targets
☑ Setting corporate environmental policies and/or commitments
☑ Setting corporate environmental targets

Strategy and financial planning
☑ Developing a climate transition plan
☑ Implementing a climate transition plan
☑ Conducting environmental scenario analysis
☑ Managing annual budgets related to environmental issues
☑ Implementing the business strategy related to environmental issues
☑ Developing a business strategy which considers environmental issues
☑ Managing environmental reporting, audit, and verification processes
☑ Managing acquisitions, mergers, and divestitures related to environmental issues
☑ Managing major capital and/or operational expenditures relating to environmental issues
☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other
☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:
☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Half-yearly

(4.3.1.6) Please explain

JSL has established a robust three-tier ESG Governance Structure to provide oversight and accountability for material ESG risks, impacts, dependencies and opportunities, including those related to climate change, water and biodiversity. At the apex level, the Board of Directors holds ultimate responsibility for material ESG matters, supported by a dedicated Board-level ESG Committee that provides strategic oversight, direction and guidance. The Committee oversees the integration of ESG considerations, including climate-related, water-related and biodiversity-related risks and opportunities, into the Company's strategic planning, decision-making and risk management processes. At the management level, an ESG Steering Committee, led by the Chief Sustainability Officer, is responsible for driving the ESG agenda across JSL and regularly reporting to the Board-level ESG Committee on material ESG risks, impacts, dependencies and opportunities. This includes monitoring progress on key initiatives and targets relating to climate change, water stewardship and biodiversity conservation. CXOs across corporate functions, Plant Unit Heads and Heads of Departments are accountable for translating these strategic priorities into relevant policies, controls and actions across the organization. The third tier comprises ESG Coordination Teams at the operational level, which are responsible for coordinating and implementing high-impact ESG initiatives across facilities. These teams support the execution and monitoring of actions related to climate change mitigation and adaptation, water efficiency and stewardship, biodiversity management and other priority sustainability areas, thereby enabling JSL to achieve its overall ESG objectives.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements
☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets
☑ Monitoring compliance with corporate environmental policies and/or commitments
☑ Measuring progress towards environmental corporate targets
☑ Measuring progress towards environmental science-based targets
☑ Setting corporate environmental policies and/or commitments
☑ Setting corporate environmental targets

Strategy and financial planning
☑ Developing a climate transition plan
☑ Implementing a climate transition plan
☑ Conducting environmental scenario analysis
☑ Managing annual budgets related to environmental issues
☑ Implementing the business strategy related to environmental issues
☑ Developing a business strategy which considers environmental issues
☑ Managing environmental reporting, audit, and verification processes
☑ Managing acquisitions, mergers, and divestitures related to environmental issues
☑ Managing major capital and/or operational expenditures relating to environmental issues
☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other
☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:
☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Half-yearly

(4.3.1.6) Please explain

JSL has established a robust three-tier ESG Governance Structure to provide oversight and accountability for material ESG risks, impacts, dependencies and opportunities, including those related to climate change, water and biodiversity. At the apex level, the Board of Directors holds ultimate responsibility for material ESG matters, supported by a dedicated Board-level ESG Committee that provides strategic oversight, direction and guidance. The Committee oversees the integration of ESG considerations, including climate-related, water-related and biodiversity-related risks and opportunities, into the Company's strategic planning, decision-making and risk management processes. At the management level, an ESG Steering Committee, led by the Chief Sustainability Officer, is responsible for driving the ESG agenda across JSL and regularly reporting to the Board-level ESG Committee on material ESG risks, impacts, dependencies and opportunities. This includes monitoring progress on key initiatives and targets relating to climate change, water stewardship and biodiversity conservation. CXOs across corporate functions, Plant Unit Heads and Heads of Departments are accountable for translating these strategic priorities into relevant policies, controls and actions across the organization. The third tier comprises ESG Coordination Teams at the operational level, which are responsible for coordinating and implementing high-impact ESG initiatives across facilities. These teams support the execution and monitoring of actions related to climate change mitigation and adaptation, water efficiency and stewardship, biodiversity management and other priority sustainability areas, thereby enabling JSL to achieve its overall ESG objectives.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements
☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets
☑ Monitoring compliance with corporate environmental policies and/or commitments
☑ Measuring progress towards environmental corporate targets
☑ Measuring progress towards environmental science-based targets
☑ Setting corporate environmental policies and/or commitments
☑ Setting corporate environmental targets

Strategy and financial planning
☑ Developing a climate transition plan
☑ Implementing a climate transition plan
☑ Conducting environmental scenario analysis
☑ Managing annual budgets related to environmental issues
☑ Implementing the business strategy related to environmental issues
☑ Developing a business strategy which considers environmental issues
☑ Managing environmental reporting, audit, and verification processes
☑ Managing acquisitions, mergers, and divestitures related to environmental issues
☑ Managing major capital and/or operational expenditures relating to environmental issues
☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other
☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:
☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Half-yearly

(4.3.1.6) Please explain

JSL has established a robust three-tier ESG Governance Structure to provide oversight and accountability for material ESG risks, impacts, dependencies and opportunities, including those related to climate change, water and biodiversity. At the apex level, the Board of Directors holds ultimate responsibility for material ESG matters, supported by a dedicated Board-level ESG Committee that provides strategic oversight, direction and guidance. The Committee oversees the integration of ESG considerations, including climate-related, water-related and biodiversity-related risks and opportunities, into the Company's strategic planning, decision-making and risk management processes. At the management level, an ESG Steering Committee, led by the Chief Sustainability Officer, is responsible for driving the ESG agenda across JSL and regularly reporting to the Board-level ESG Committee on material ESG risks, impacts, dependencies and opportunities. This includes monitoring progress on key initiatives and targets relating to climate change, water stewardship and biodiversity conservation. CXOs across corporate functions, Plant Unit Heads and Heads of Departments are accountable for translating these strategic priorities into relevant policies, controls and actions across the organization. The third tier comprises ESG Coordination Teams at the operational level, which are responsible for coordinating and implementing high-impact ESG initiatives across facilities. These teams support the execution and monitoring of actions related to climate change mitigation and adaptation, water efficiency and stewardship, biodiversity management and other priority sustainability areas, thereby enabling JSL to achieve its overall ESG objectives.
[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

18.33

(4.5.3) Please explain

Climate change is one of the KRAs of the C Suite. For example, Climate change constitutes to about 30 % of the KRA of the Chief Sustainability Officer (CSO) while the same is about 10-15% for the Chief Executive Officer (CEO) and Chief Operating Officer (COO) respectively. This is directly linked to the variable pay of the executives.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

18.33

(4.5.3) Please explain

Water Stewardship is one of the KRAs of the C Suite. For example, Water Stewardship constitutes to about 30 % of the KRA of the Chief Sustainability Officer (CSO) while the same is about 10-15% for the Chief Executive Officer (CEO) and Chief Operating Officer (COO) respectively. This is directly linked to the variable pay of the executives.

Biodiversity

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ No, but we plan to introduce them in the next two years

(4.5.3) Please explain

Currently, JSL does not provide direct monetary incentives linked specifically to biodiversity-related sustainability performance. However, recognizing the importance of strengthening accountability and embedding biodiversity considerations across the organization, JSL is in the process of developing an incentive mechanism that will link employee rewards to the achievement of defined biodiversity-related targets. The mechanism is planned for implementation within the next two years and is intended to reinforce shared accountability, employee engagement, and organisational commitment towards the Company's biodiversity and broader sustainability objectives.
[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

☑ Organization performance against an environmental sustainability index

☑ Reduction in absolute emissions in line with net-zero target

Strategy and financial planning

☑ Achievement of climate transition plan

☑ Board approval of climate transition plan

☑ Shareholder approval of climate transition plan

☑ Increased investment in environmental R&D and innovation

☑ Increased proportion of revenue from low environmental impact products or services

☑ Increased alignment of capex with transition plan and/or sustainable finance taxonomy

☑ Shift to a business model compatible with a net-zero carbon future

Emission reduction
☑ Implementation of an emissions reduction initiative
☑ Reduction in emissions intensity
☑ Increased share of renewable energy in total energy consumption

Resource use and efficiency
☑ Improvements in emissions data, reporting, and third-party verification
☑ Energy efficiency improvement
☑ Reduction in total energy consumption

Policies and commitments
☑ Increased supplier compliance with environmental requirements

Engagement
☑ Increased engagement with suppliers on environmental issues

(4.5.1.4) Incentive plan the incentives are linked to

Select from:
☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

At Jindal Stainless, climate change and water stewardship are embedded within the ESG-linked Key Result Areas (KRAs) of the senior leadership team, including Executive Directors. Performance against defined climate and water-related targets contributes directly to overall performance assessments and, consequently, influences annual variable compensation, performance bonuses and salary increments. The ESG-linked KRAs include decarbonization and climate transition, greenhouse gas emissions reduction, water stewardship, water-use efficiency, water recycling and progress towards the Company's water neutrality ambition by 2033. These ESG parameters collectively account for approximately 15–20% of variable compensation. For standalone operations, including integrated steel plants, the sustainability-linked performance indicators are reviewed and strengthened on a year-on-year basis, with targets structured across short-, medium- and long-term horizons. These include annual targets linked to the financial year, medium-term objectives aligned with 2030 climate and water stewardship milestones, and long-term goals supporting Jindal Stainless' pathway towards Net Zero emissions by 2050 and achieving water neutrality by 2033. This linkage ensures that climate action and responsible water management are incorporated into leadership accountability, business performance and long-term strategic decision-making.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

At Jindal Stainless, climate change and water management objectives are translated into measurable performance indicators and integrated into the Key Performance Indicators (KPIs) of relevant shop- and facility-level representatives. These KPIs enable the Company to monitor progress against its climate transition and water stewardship objectives and strengthen accountability across operational levels. Key performance indicators include greenhouse gas emissions reduction, measured through annual reductions in Scope 1 and Scope 2 emissions and improvement in emissions intensity; energy efficiency, measured through reductions in energy consumption and energy intensity per unit of production; and renewable energy adoption, measured through the increasing share of renewable energy in the overall energy mix. For water management, performance indicators include reduction in freshwater withdrawal and consumption, improvement in water-use efficiency, increased water recycling and reuse, and maintenance of high levels of treated wastewater recovery through the Company's water management systems. Progress is also assessed against Jindal Stainless' water neutrality target for 2033, with facility-level actions and performance indicators supporting the achievement of this longer-term ambition. Where relevant, performance indicators also include maintaining Zero Liquid Discharge (ZLD), optimizing water intensity and strengthening site-level water conservation measures. Linking these indicators to the performance objectives of operational and lower-management personnel helps translate enterprise-level climate and water commitments into actionable responsibilities at the shop and facility level. Sustainability-linked monetary incentives further reinforce this approach by motivating performance, aligning operational priorities with corporate climate and water objectives, strengthening accountability, improving implementation efficiency, and encouraging knowledge sharing and continuous improvement. This approach enables Jindal Stainless to embed climate action and water stewardship into day-to-day operational decision-making while supporting its medium- and long-term sustainability targets.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Operating Officer (COO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

☑ Organization performance against an environmental sustainability index
☑ Other targets-related metrics, please specify :Reduction in freshwater consumption, progress towards Water Neutrality achievement

Resource use and efficiency
☑ Reduction of water withdrawals – direct operations
☑ Improvements in water efficiency – direct operations
☑ Reduction in water consumption volumes – direct operations
☑ Improvements in water accounting, reporting, and third-party verification
☑ Improvements in water efficiency – upstream value chain (excluding direct operations)
☑ Reduction of water withdrawal and/or consumption volumes – upstream value chain (excluding direct operations)

Policies and commitments
☑ Implementation of water-related community project

(4.5.1.4) Incentive plan the incentives are linked to

Select from:
☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

At Jindal Stainless, climate change and water stewardship are embedded within the ESG-linked Key Result Areas (KRAs) of the senior leadership team, including Executive Directors. Performance against defined climate and water-related targets contributes directly to overall performance assessments and, consequently, influences annual variable compensation, performance bonuses and salary increments. The ESG-linked KRAs include decarbonization and climate transition, greenhouse gas emissions reduction, water stewardship, water-use efficiency, water recycling and progress towards the Company's water neutrality ambition by 2033. These ESG parameters collectively account for approximately 15–20% of variable compensation. For standalone operations, including integrated steel plants, the sustainability-linked performance indicators are reviewed and strengthened on a year-on-year basis, with targets structured across short-, medium- and long-term horizons. These include annual targets linked to the financial year, medium-term objectives aligned with 2030 climate and water stewardship milestones, and long-term goals supporting Jindal Stainless' pathway towards Net Zero emissions by 2050 and achieving water neutrality by 2033. This linkage ensures that climate action and responsible water management are incorporated into leadership accountability, business performance and long-term strategic decision-making.

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[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☑ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

(4.6.1.4) Explain the coverage

JSL is dedicated to tackling climate change by reducing greenhouse gas (GHG) emissions and aligning its efforts with the objectives of the Paris Agreement. The company plans to adopt science-based, ambitious targets, expand the use of renewable energy, and evaluate the potential of carbon capture, utilisation, and storage (CCUS) technologies. JSL recognises that meaningful progress requires active engagement and collaboration with stakeholders and industry partners to implement effective emission reduction strategies across its entire value chain.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to a circular economy strategy

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to take environmental action beyond regulatory compliance

☑ Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments

☑ Commitment to net-zero emissions

☑ Commitment to not funding climate-denial or lobbying against climate regulations

Social commitments

☑ Commitment to promote gender equality and women’s empowerment

☑ Commitment to respect and protect the customary rights to land, resources, and territory of Indigenous Peoples and Local Communities

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with the Paris Agreement

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

JSL-Climate-Change-Policy.pdf

Row 2

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Biodiversity

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

(4.6.1.4) Explain the coverage

JSL acknowledges that conserving biodiversity and protecting ecosystems are essential to achieving sustainable operations. The Company is aware of the potential effects its activities may have on biodiversity and remains committed to minimizing these impacts, preserving natural habitats, and supporting ecosystem resilience.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to No Net Loss

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ No, but we plan to align in the next two years

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

JSL-Biodiversity-Policy.pdf

Row 3

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Water

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

(4.6.1.4) Explain the coverage

The water management policy of JSL applies to all its affiliated companies, covering employees, contractors, consultants, suppliers, service providers, and customers. It establishes the Company's commitment to responsible water stewardship through regulatory compliance, water conservation, efficient resource utilization, water risk management, ecosystem restoration, stakeholder engagement, monitoring and disclosure of water performance, and promotion of water awareness across the value chain.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to take environmental action beyond regulatory compliance

☑ Commitment to stakeholder engagement and capacity building on environmental issues

Water-specific commitments

☑ Commitment to reduce water consumption volumes

☑ Commitment to reduce water withdrawal volumes

☑ Commitment to reduce or phase out hazardous substances

☑ Commitment to control/reduce/eliminate water pollution

☑ Commitment to safely managed WASH in local communities

☑ Commitment to the conservation of freshwater ecosystems

☑ Commitment to water stewardship and/or collective action

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

JSL-Water-Management-Policy.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☑ ResponsibleSteel

☑ Science-Based Targets Initiative (SBTi)

☑ Task Force on Climate-related Financial Disclosures (TCFD)

☑ Task Force on Nature-related Financial Disclosures (TNFD)

☑ UN Global Compact

(4.10.3) Describe your organization's role within each framework or initiative

ResponsibleSteel: The Company has become a member of the Responsible Steel certification for its sites and is working to achieve the certification to be among the top sustainable stainless steel producing companies globally. SBTi: JSL has taken a significant step towards environmental sustainability by entering into a transformative partnership with the renowned Science-Based Targets Initiative (SBTi). This collaboration underscores JSL's strong commitment to a sustainable future, focusing on developing strategies and targets to drive the company towards its ambitious goal of achieving net-zero emissions. TCFD: Jindal Stainless Limited (JSL) has adopted the Task Force on Climate-related Financial Disclosures (TCFD) framework to strengthen its climate governance and systematically assess climate-related risks and opportunities across its operations. Through a structured climate risk assessment, JSL evaluates both physical risks arising from acute and chronic climate events and transition risks associated with policy, market, technology, and stakeholder expectations under different climate scenarios. TNFD: The company has conducted biodiversity risk assessments at all sites as part of its alignment with the Taskforce on Nature-related Financial Disclosures (TNFD) framework, identifying native species and developing conservation plans. JSL also focuses on reducing waste, improving safety, enhancing diversity, and supporting

local communities through CSR projects. Additionally, the company is pursuing Responsible Steel certification to establish itself as a global leader in sustainable stainless-steel production. UNGC: JSL is committed to aligning its sustainability strategy with the principles of the United Nations Global Compact (UNGC), the world's largest corporate sustainability initiative. By embracing the UNGC's Ten Principles across the areas of human rights, labour practices, environmental stewardship, and business ethics, JSL seeks to integrate responsible business practices throughout its operations and value chain. The framework supports the Company's commitment to sustainable development, stakeholder value creation, robust governance, and contribution towards the United Nations Sustainable Development Goals (SDGs), while reinforcing transparency, accountability, and long-term business resilience.
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Yes

☑ Yes, we engaged directly with policy makers

☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☑ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

(4.11.4) Attach commitment or position statement

JSL-Climate-Change-Policy.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☑ It is not possible or relevant for my organization or the intermediary organization to be registered

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

At JSL, all external engagement activities are guided by our Sustainability Policy and ESG roadmap to ensure alignment with our environmental commitments and transition plan. Engagement priorities are reviewed by the ESG Committee and relevant business heads to maintain consistency with our decarbonization, water stewardship and resource efficiency goals. Partnerships with industry bodies, government, and communities are evaluated through an internal due diligence process to ensure they reflect our values and long-term climate objectives. Regular monitoring and reporting mechanisms further help track alignment and identify any corrective actions needed. This structured approach ensures that our advocacy, collaborations, and stakeholder interactions reinforce, rather than dilute, our environmental commitments.
[Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Carbon Credit Trading Scheme (CCTS) Framework: Collaborated with the Bureau of Energy Efficiency (BEE) and nominated senior technical experts to contribute to the development of the CCTS framework, providing industry perspectives that supported the technical design and strengthened alignment with India's commitments under the Paris Agreement.

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Financial mechanisms (e.g., taxes, subsidies, etc.)
☑ Emissions trading schemes

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:
☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply
☑ India

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:
☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply
☑ Regular meetings

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

JSL's collaboration with the Bureau of Energy Efficiency (BEE) under the Carbon Credit Trading Scheme (CCTS) has strengthened the Company's understanding of India's evolving carbon market and regulatory landscape. This proactive engagement has enabled JSL to better integrate energy efficiency, renewable energy adoption, and greenhouse gas emission reduction measures into its operations, supporting the achievement of its environmental objectives and broader climate transition goals. Measure of success: The effectiveness of this engagement is demonstrated by JSL's early preparedness to participate in the emerging carbon market and leverage carbon trading as both a compliance and value-creation mechanism. Key indicators include active participation in national-level policy and regulatory discussions, progressive alignment of internal systems and processes with CCTS requirements, identification and implementation of eligible emission-reduction opportunities, and preparedness to quantify, verify, generate and potentially trade carbon credits in line with applicable regulatory requirements.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 2

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

NITI Aayog – Water Conservation and Infrastructure: Jindal Stainless (JSL) supports India's broader water conservation and waterbody rejuvenation priorities, including initiatives promoted by NITI Aayog such as Sarovar Samriddhi and Jal Utsav. JSL's contribution is reflected through its focus on sustainable water management, water conservation and rainwater harvesting across its operations, along with the promotion of corrosion-resistant solut, including duplex stainless steel.

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Water

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Low-impact production and innovation
☑ Water use and efficiency

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:
☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply
☑ India

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:
☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply
☑ Discussion in public forums

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Water Conservation and Management – NITI Aayog & JSL: Jindal Stainless (JSL) aligns its water stewardship initiatives with India's broader national priorities on water conservation and waterbody rejuvenation, including initiatives such as Sarovar Samriddhi and Jal Utsav promoted by NITI Aayog. JSL's engagement is reflected through its focus on water conservation, rainwater harvesting, water-use efficiency and sustainable water management across its operations and community

initiatives. In addition, JSL promotes the use of corrosion-resistant stainless steel solutions, including duplex stainless steel, in water storage, treatment, distribution and dam infrastructure, supporting the development of durable and resource-efficient water infrastructure. Through its operational initiatives and foundation-led interventions, JSL contributes to strengthening water security, improving the resilience of water infrastructure and supporting community-level water conservation. Measure of success: The effectiveness of these initiatives is demonstrated through JSL's continued progress in water conservation, efficient water management and expansion of sustainable water infrastructure solutions. Key indicators include implementation of rainwater harvesting and water conservation measures across manufacturing locations, improved water-use efficiency and recycling/reuse, sustained progress towards responsible water management targets, and deployment of corrosion-resistant stainless-steel solutions in water and infrastructure applications. At the community level, foundation-led interventions supporting waterbody rejuvenation and water availability further demonstrate JSL's contribution to broader water-security objectives. Collectively, these actions strengthen JSL's preparedness to address water-related risks and opportunities, while contributing to India's broader water conservation and resource-efficiency priorities.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Asia and Pacific

☑ Federation of Indian Chambers of Commerce & Industry (FICCI)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

The aim of JSL's funding and participation in trade associations such as FICCI, CII, and ISSDA is to advance policy dialogues that enable India's transition toward low-carbon and sustainable steelmaking. Through active involvement in taskforces formed by the Ministry of Steel, JSL has contributed to shaping discussions on green steel taxonomy, demand creation, renewable energy integration, and monitoring of carbon emissions. These initiatives directly inform government decision making and provide industry perspectives on critical areas like energy efficiency, green hydrogen, CCUS, and financing mechanisms. By supporting these platforms, JSL ensures that policy, law, and regulation evolve in a way that balances national decarbonization priorities with industry feasibility. This engagement ultimately helps create an enabling policy environment that accelerates the adoption of green technologies while safeguarding competitiveness of the Indian steel sector.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:
☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply
☑ Paris Agreement

Row 2

(4.11.2.1) Type of indirect engagement

Select from:
☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Asia and Pacific
☑ Confederation of Indian Industries (CII)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply
☑ Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

JSL's engagement with industry platforms such as the Confederation of Indian Industry (CII) supports policy dialogue and knowledge sharing on sustainable water management and resource efficiency across the industrial sector. Through its participation in CII's sustainability, environmental and water-related forums and initiatives, JSL contributes industry perspectives on improving water-use efficiency, wastewater management, water conservation and circularity, and strengthening resilience to water-related risks. JSL's formal collaboration with CII under the National Mission on Corrosion Management also contributes to the protection and longevity of industrial infrastructure, supporting more efficient and sustainable management of water-intensive assets. These engagements enable JSL to exchange good practices, understand emerging regulatory and industry expectations, and contribute to discussions on practical approaches for responsible water stewardship. By participating in such industry platforms, JSL supports the development of an enabling policy and knowledge ecosystem that promotes water efficiency, reuse and recycling, pollution prevention, and sustainable industrial growth while balancing environmental priorities with operational and sectoral considerations.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:
☑ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:
☑ In mainstream reports

(4.12.1.2) Is your publication in line with a standard or framework?

Select from:
☑ Yes

(4.12.1.3) Standard or framework the publication is in line with

Select all that apply
☑ GRI
☑ IFRS
☑ TCFD
☑ TNFD

(4.12.1.4) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(4.12.1.5) Status of the publication

Select from:

☑ Complete

(4.12.1.6) Content elements

Select all that apply

☑ Strategy

☑ Governance

☑ Risks & Opportunities

☑ Water-related targets

☑ Value chain engagement

☑ Water pollution indicators

☑ Greenhouse gas emissions figures

☑ Content of environmental policies

☑ Dependencies & Impacts

☑ Biodiversity indicators

☑ Public policy engagement

☑ Climate-related targets

☑ Water accounting figures

(4.12.1.7) Page/section reference

JSL Annual Integrated Report FY 26: Page 118 Onwards - Natural Capital section

(4.12.1.8) Attach the relevant publication

Jindal Stainless_IR 2025-26.pdf

(4.12.1.9) Comment

This section of JSL's Annual Integrated Report FY26 demonstrates the Company's commitment to addressing key environmental priorities, including climate change, water stewardship and biodiversity conservation. It provides an overview of JSL's climate transition and decarbonization plans, alongside current and historical

performance data to demonstrate progress against its environmental objectives. The section also highlights the Company's approach to responsible water management, including water efficiency, conservation, reuse and recycling, as well as initiatives to manage water-related risks. In addition, it outlines JSL's approach to biodiversity management and conservation, including efforts to identify, assess and mitigate biodiversity-related dependencies, impacts, risks and opportunities across its operations and value chain. Collectively, these disclosures provide stakeholders with a transparent view of JSL's environmental commitments, strategies, actions and performance over time.
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Annually

Water

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Annually
[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization’s scenario analysis.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ NGFS scenarios framework, please specify :Net Zero 2050

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

☑ 2070

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Finance and insurance

☑ Cost of capital

Regulators, legal and policy regimes

☑ Global regulation

☑ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Regions with high reliance on coal-based steel production (e.g., India, China) face unique challenges compared to regions with access to cheaper renewable energy or hydrogen, and NGFS scenarios may not reflect this divergence adequately. NGFS scenarios may not adequately capture the risk of stranded assets in the steel sector. Investments in traditional steel production infrastructure could become obsolete if carbon pricing or regulatory changes accelerate, but these risks might be underplayed in the NGFS transition models.

(5.1.1.11) Rationale for choice of scenario

JSL's commitment to achieving net zero by 2050 aligns with the NGFS Net Zero 2050 scenario. While the long-term target extends to 2080, successfully reaching the 2050 net zero milestone will mitigate risks in the years that follow.

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

☑ Policy

☑ Market

☑ Technology

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Finance and insurance

☑ Cost of capital

Regulators, legal and policy regimes

☑ Global regulation

☑ Global targets

Macro and microeconomy

☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

JSL assesses water-related risks and opportunities across its operations under different future climate scenarios, including 2030 and 2050 horizons, to strengthen its water resilience and inform strategic planning. Basin-level value chain assessments are undertaken to understand inherent water risks, while site-level and operational assessments help evaluate residual risks after considering existing mitigation measures. The combined assessment enables JSL to identify facilities facing higher water-related risks, evaluate residual exposure and prioritise shared water challenges. Climate-related water risk assessments across operational sites, including mining and smelting facilities, consider the IPCC RCP 2.6, RCP 4.5, and RCP 8.5 scenarios to assess potential changes in physical water risks under different emissions pathways. The findings are used to evaluate potential impacts on JSL's operations and business continuity and to test the resilience of its strategy under plausible future conditions. Based on the identified risks and opportunities, JSL evaluates measures to enhance strategic and business resilience, including strengthening water management practices, improving resource efficiency, prioritizing site-level interventions and integrating relevant considerations into strategic and financial planning. These assessments support JSL's long-term water stewardship objectives and its ambition towards water neutrality by 2033.

(5.1.1.11) Rationale for choice of scenario

Comprehensive Water Risk Assessment: JSL undertakes a multidimensional assessment of water-related risks across its operations, considering factors such as water availability, water stress, drought, flooding and water quality. The assessment supports a holistic understanding of both physical water risks and their potential implications for operational continuity. Data-Driven Risk Assessment: JSL uses location-specific and scientifically established datasets, including the WRI Aqueduct Water Risk Atlas, to assess water-related risks across its operating locations. The tool provides high-resolution information on baseline and projected water risks, enabling JSL to identify locations with comparatively higher exposure and strengthen the basis for risk prioritisation. Scenario-Based Assessment: Aqueduct's scenario-based projections are considered to understand how water risks may evolve under different future climate and socio-economic conditions. This supports JSL in assessing potential impacts over relevant time horizons and evaluating the resilience of its operations under plausible future scenarios. Risk Management and Strategic Planning: The assessment findings are used to identify high-risk locations, prioritise water-related interventions and inform site-level water management

strategies. These insights support JSL's broader water stewardship approach, including resource efficiency, mitigation measures and its long-term ambition towards water neutrality by 2033.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 4.5

(5.1.1.2) SSPs used in conjunction with scenario

Select from:

☑ SSP2

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.5ºC - 2.9ºC

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

☑ 2070

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

☑ Other local ecosystem asset interactions, dependencies and impacts driving forces, please specify :Greenhouse Gas Emission

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Assumptions: Climate projections under SSP2-4.5 and SSP5-8.5 accurately represent future temperature increases for Hisar and Jajpur. Rising extreme heat will directly translate into higher incidence of heat stress and productivity loss among workers. Existing workplace interventions (ventilation, PPE, work-shift changes) remain largely constant without major adaptation. Productivity impacts can be correlated with published studies on heat stress in heavy industries. Uncertainties: The exact pace and scale of temperature rise at regional level may differ from modeled projections. Effectiveness of future adaptation measures (e.g., cooling infrastructure, work-rest cycles) in mitigating productivity loss is uncertain. Worker health and resilience could vary depending on socio-economic factors, training, and medical preparedness. Future regulations, technological advancements, or automation could offset human productivity losses. Constraints: Limited availability of high-resolution climate data specific to steel plant microclimates. Difficulty in quantifying precise financial impact of lost working hours at facility level. Challenges in isolating productivity losses due solely to heat, given other operational and market variables. Dependence on sector-wide policies and investments, which may limit speed of localized adaptation.

(5.1.1.11) Rationale for choice of scenario

SSP2-4.5 has been chosen as a moderate scenario, reflecting a middle-ground approach to climate action, where global warming is projected to reach approximately 2°C to 3°C. This scenario provides a realistic assessment of climate risk, aligning with current policy trends and offering a balanced perspective on future climate impacts.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0ºC and above

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

☑ 2070

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

☑ Other local ecosystem asset interactions, dependencies and impacts driving forces, please specify

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Assumptions: Climate projections under SSP2-4.5 and SSP5-8.5 accurately represent future temperature increases for Hisar and Jajpur. Rising extreme heat will directly translate into higher incidence of heat stress and productivity loss among workers. Existing workplace interventions (ventilation, PPE, work-shift changes) remain largely constant without major adaptation. Productivity impacts can be correlated with published studies on heat stress in heavy industries. Uncertainties: The exact pace and scale of temperature rise at regional level may differ from modeled projections. Effectiveness of future adaptation measures (e.g., cooling infrastructure, work-rest cycles) in mitigating productivity loss is uncertain. Worker health and resilience could vary depending on socio-economic factors, training, and medical preparedness. Future regulations, technological advancements, or automation could offset human productivity losses. Constraints: Limited availability of high-resolution climate data specific to steel plant microclimates. Difficulty in quantifying precise financial impact of lost working hours at facility level. Challenges in isolating productivity losses due solely to heat, given other operational and market variables. Dependence on sector-wide policies and investments, which may limit speed of localized adaptation.

(5.1.1.11) Rationale for choice of scenario

SSP5-8.5 has been selected to evaluate the worst-case scenario, where a continued dependence on fossil fuels drives global warming to 4°C to 5°C or higher. This scenario highlights the severe risks posed by inaction and delayed climate policies, leading to more frequent and intense extreme weather events such as heatwaves, storms, floods, and droughts. Such conditions would result in widespread disruption of both human and natural systems.

Water

(5.1.1.1) Scenario used

Water scenarios

☑ Customized publicly available water scenario, please specify :Central Groundwater Board (CGWB-India)

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

CGWB data primarily provides insights into groundwater availability, levels and usage. While this provides an important basis for assessing groundwater-related risks, it may not comprehensively capture other dimensions such as water quality, surface water–groundwater interactions and the influence of changing climatic conditions. JSL therefore considers CGWB information alongside other relevant datasets and site-level assessments to develop a more comprehensive understanding of water-related risks.

(5.1.1.11) Rationale for choice of scenario

Comprehensive Coverage: JSL leverages publicly available Central Ground Water Board (CGWB) data to understand groundwater availability, resource status and usage patterns across relevant operating locations in India. The broad geographic coverage provides a consistent basis for assessing groundwater conditions at regional and site levels. Identification of Water-Stressed Areas: CGWB assessments help JSL identify locations experiencing groundwater stress or pressure from extraction. These insights support the prioritization of higher-risk locations and inform appropriate water conservation, efficiency and management measures as part of JSL's broader water stewardship approach.
[Add row]

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the influence of the scenario analysis on the selected business processes

Physical Risk Assessment: JSL undertakes climate scenario analysis across its operational footprint to assess potential physical risks under different future climate pathways, including SSP2-4.5 and SSP5-8.5. The assessment considers key hazards such as water stress, drought, flooding, extreme heat and cyclones, and evaluates their potential implications for operational continuity, infrastructure, workforce safety and resource availability. Under higher-emission scenarios, increasing exposure to extreme weather events and water-related risks may require enhanced infrastructure resilience, water conservation measures and business continuity planning. Location-Specific Risks: The assessment identifies varying levels of exposure across JSL's operating locations. Hisar is exposed to water stress and increasing heat stress, which may affect water availability for cooling and processing activities. Jajpur faces exposure to heat stress and cyclones, with potential implications for workforce safety and infrastructure. Delhi and Chennai face water-related risks, including water stress and potential impacts associated with extreme rainfall and runoff. Jajpur, Sukinda and Chennai are also considered in the context of cyclone and extreme-weather preparedness. Transition Risk Assessment: JSL assesses transition risks under different climate and policy scenarios, including NGFS pathways such as Current Policies, Below 2°C and Net Zero 2050. Key transition risks include evolving regulations, carbon pricing, market expectations and increased compliance requirements associated with mechanisms such as the EU Carbon Border Adjustment Mechanism (CBAM), Perform, Achieve and Trade (PAT) Scheme and Renewable Purchase Obligations (RPOs). The transition towards lower-carbon technologies may also involve significant capital requirements, technology readiness considerations and implementation timelines. JSL considers carbon costs and technology investments as part of its assessment of transition risks and is pursuing multiple decarbonization initiatives, including green hydrogen, biochar trials and the use of Bio-LDO fuel. These initiatives, together with ongoing energy efficiency and emissions-reduction measures, are intended to strengthen JSL's long-term climate resilience and competitiveness.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the influence of the scenario analysis on the selected business processes

WRI Aqueduct: JSL has undertaken a water risk assessment using the WRI Aqueduct Water Risk Atlas across its two operational sites and one associated mining location. The assessment indicates that the assessed locations fall within the "High" Overall Water Risk category. To complement the Aqueduct assessment, JSL evaluates long-term groundwater trends and seasonal variability using relevant groundwater data. The analysis indicates a declining trend in pre-monsoon groundwater levels, while relatively increasing trends have been observed during other periods, highlighting the need for continued monitoring and proactive water management. Water Stress: JSL assesses baseline water stress based on the relationship between total water withdrawals and available renewable water resources, considering factors such as domestic, industrial, irrigation and livestock withdrawals, upstream consumption and the influence of large dams. Higher water-stress levels indicate greater competition for available water resources and potentially increased operational exposure. CGWB Assessment: JSL also uses publicly available Central Ground Water Board (CGWB) information to assess groundwater conditions across its operating locations. Based on the assessment, one of the two assessed operational locations is situated in a water-stressed area. JSL considers these findings alongside site-level assessments and other relevant water-risk datasets to identify priority locations and inform appropriate water conservation and resource-efficiency measures. Water Conservation and Operational Resilience: JSL implements measures to improve water-use efficiency and manage freshwater dependency across its operations. These initiatives, together with ongoing water-risk monitoring and conservation measures, support JSL's broader approach to managing water-related risks, strengthening operational resilience and promoting responsible water stewardship.
[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

☑ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☑ Yes

(5.2.5) Description of activities included in commitment and implementation of commitment

JSL has taken an ambitious target to achieve Net Zero emissions by the year 2050 and reducing the emission intensity to 50% compared to baseline level in FY 2022. The Company is also committed to Science Based Targets initiative (SBTi) to develop our science-based targets for near-term and Net Zero GHG emissions in the long-term.

(5.2.10) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☑ We have a different feedback mechanism in place

(5.2.11) Description of feedback mechanism

We report on the progress of our net zero target during our Annual General Meeting (AGM), where investors and shareholders are encouraged to provide open feedback. Feedback received from investors during these meetings is carefully considered and integrated into our processes to drive continuous performance improvement.

(5.2.12) Frequency of feedback collection

Select from:

☑ Annually

(5.2.13) Description of key assumptions and dependencies on which the transition plan relies

JSL has made significant progress in its decarbonization strategy. This includes the establishment of a green hydrogen plant and a contract for a 300 MW wind-solar hybrid renewable energy project. These initiatives are strategically aligned with the company's commitment to achieving Net Zero emissions by 2050. Through these efforts, JSL aims to generate over 1.9 billion units of clean electricity annually, with the potential to reduce carbon emissions by more than 1.352 million tonnes per year.

(5.2.14) Description of progress against transition plan disclosed in current or previous reporting period

JSL is actively implementing initiatives to reduce its carbon footprint and accelerate the transition towards greater adoption of renewable and lower-carbon energy sources. These efforts have contributed to a reduction of approximately 723 ktCO_2e in GHG emissions during FY2025–26, reinforcing JSL's ongoing commitment to decarbonization and climate resilience.

(5.2.15) Attach any relevant documents which detail your climate transition plan (optional)

JSL Final Integrated Report FY 2025-26.pdf

(5.2.16) Other environmental issues that your climate transition plan considers

Select all that apply

☑ No other environmental issue considered

(5.2.18) Adaptation-specific objectives included within your climate transition plan

Select from:

☑ Yes

(5.2.19) Describe the adaptation objectives included in your climate transition plan or standalone adaptation plan

JSL's adaptation objectives are focused on strengthening the resilience of its operations, infrastructure, workforce and resource base against identified physical climate risks across short- and long-term horizons. Climate scenario assessments indicate continued high water-stress exposure across JSL's sites, alongside increasing risks from extreme heat, urban and riverine flooding, and cyclones and high winds. Accordingly, JSL aims to strengthen water security and operational resilience through improved water-use efficiency, recycling, conservation and alternate sourcing, particularly at water-stressed locations such as Hisar, Jajpur and Sukinda. JSL also seeks to enhance infrastructure and business continuity measures to manage potential disruptions from flooding, cyclones and extreme weather events. Extreme heat adaptation is another priority, particularly at Hisar and Jajpur, where projected temperature increases may affect workforce productivity, health and safety, cooling requirements and production efficiency. JSL is therefore developing measures covering infrastructure resilience, technological enhancement and workforce protection, supported by an estimated adaptation investment of INR 100 crore and recurring annual costs of INR 10–15 crore for maintenance and employee health programmes. These adaptation measures are integrated into JSL's broader climate-risk management framework, with climate risks reviewed periodically and mitigation and adaptation actions incorporated into business continuity planning, investment decisions and site-level risk management.
[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

☑ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

☑ Products and services

☑ Upstream/downstream value chain

☑ Investment in R&D

☑ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Emerging climate regulations, carbon pricing mechanisms and increasing market demand for lower-carbon products are accelerating the transition towards low-carbon steel and creating significant opportunities for JSL. In response, JSL is integrating decarbonisation considerations into its product and technology strategy,

with a focus on adopting innovative processes and cleaner technologies to reduce the carbon intensity of its products and operations. JSL is also strengthening its product portfolio and value proposition to meet evolving customer expectations and regulatory requirements, including those emerging across global markets. These efforts support JSL's long-term ambition to achieve Net Zero emissions by 2050 and strengthen its competitiveness in the transition to a low-carbon economy. For water, increasing water scarcity, regulatory expectations and stakeholder focus on responsible water stewardship are influencing JSL's operational and product strategy. JSL is therefore prioritising water-use efficiency, recycling, conservation and circular water management across its operations, with the objective of achieving water neutrality by 2033. These measures are expected to strengthen operational resilience, reduce freshwater dependency and support the long-term sustainability of JSL's products and manufacturing processes.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Physical risks

☑ Transition risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate-related risks and opportunities across JSL's upstream and downstream value chain are increasingly influencing its approach to supply chain resilience, responsible sourcing and customer engagement. Recognising the potential exposure of suppliers to climate, water and resource-related risks, JSL has strengthened its responsible sourcing framework through the Supplier Code of Conduct and Responsible Sourcing Policy introduced in FY2024. These frameworks establish expectations on environmental stewardship, health and safety, working conditions, ethical business practices and compliance with applicable environmental regulations. Supplier assessments also incorporate ISO 14001 and ISO 45001 certifications, supporting the identification of environmental and operational risks within the supply chain. JSL is progressively integrating sustainability considerations into supplier engagement and procurement processes to strengthen supply chain resilience and align upstream activities with its climate and water objectives. This includes encouraging suppliers to comply with applicable environmental requirements and strengthening awareness of responsible resource management. Downstream, evolving customer expectations, climate regulations and increasing demand for lower-carbon and resource-efficient products are influencing JSL's product and customer strategy. JSL is therefore focusing on decarbonization, circularity and resource efficiency across its value chain, while strengthening its ability to respond to emerging customer requirements. These actions support JSL's long-term Net Zero 2050 ambition and water neutrality target by 2033, while enhancing resilience across its broader value chain.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

JSL recognises that innovation and the development of sustainable technologies are critical to accelerating the transition towards a low-carbon, resource-efficient and water-resilient economy and supporting its Net Zero 2050 and water neutrality by 2033 ambitions. Accordingly, JSL continues to invest in R&D and circularity initiatives aimed at reducing emissions, improving resource efficiency, minimising waste and reducing freshwater dependency. Key initiatives include brick production from slag, reusable oil, sludge management and SEM analysis of pickling liquor, supporting greater resource recovery and circularity across operations. JSL's R&D programmes also focus on process optimisation and product performance, including optimisation of the existing IRS 350CR grade for FOB/ROB applications, stabilisation of annealing parameters for UNS S32205 at lower thicknesses, chemistry and process modifications for EN 1.4404 to reduce surface defects, and improving the corrosion performance of 410L rebars. These initiatives enhance product performance while supporting material and process efficiency. In parallel, JSL is strengthening water efficiency and circularity through technologies and process improvements focused on water conservation, recycling and reuse. These efforts support reduced freshwater dependency and enhanced resilience to increasing water-related risks across operations. JSL's R&D teams also collaborate with leading national and international laboratories, scientific institutions and universities, enabling access to specialized expertise and advanced research capabilities to develop solutions aligned with evolving climate, water and sustainability requirements.

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Physical risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

JSL's climate risk assessment indicates that its operations are exposed to water-stress risks, which are critical to business continuity given the dependence of manufacturing processes on reliable water availability. Increasing water stress could result in higher water procurement and treatment costs, greater competition for freshwater resources and potential operational disruptions. In response, JSL is strengthening water security and operational resilience through enhanced water recycling, reuse and conservation measures across its manufacturing units. JSL is progressing towards its ambition of achieving water neutrality by 2033, supported by measures to maximise water recycling and reuse and reduce freshwater dependency. The Company is also implementing rainwater harvesting systems to support water conservation and groundwater recharge. JSL further manages wastewater through effluent treatment and advanced recycling and recovery systems, with a focus on minimizing freshwater consumption and preventing untreated effluent discharge. These initiatives, together with site-level water management measures, are intended to reduce exposure to water-related risks, improve resource efficiency and strengthen the resilience of operations under changing climatic conditions.
[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Direct costs

☑ Capital expenditures

☑ Capital allocation

(5.3.2.2) Effect type

Select all that apply

☑ Physical risks

☑ Transition risks

☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

☑ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

To address climate- and water-related risks and opportunities, JSL integrates relevant considerations into its financial planning, budgeting and investment decision-making processes. Dedicated budget allocations and financial cost assessments are undertaken for initiatives addressing decarbonisation, climate resilience, water security and resource efficiency, with appropriate management and Board oversight. JSL adopts a cross-functional approach involving sustainability teams, functional and plant heads, and finance teams to identify and evaluate the CAPEX, OPEX and other expenditures required to manage climate and water-related risks and capture emerging opportunities. This includes investments in decarbonisation technologies, climate-resilient infrastructure, water conservation, recycling and reuse, wastewater management and other resource-efficiency measures. The assessment of financial requirements enables JSL to evaluate investment feasibility, prioritise initiatives and allocate resources across short-, medium- and long-term horizons. Integrating climate and water considerations into financial planning supports informed capital allocation, strengthens operational resilience and enables JSL to progress towards its Net Zero 2050 ambition and water neutrality target by 2033. [Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition
	Select from: ☑ Yes	*Select all that apply* ☑ Other methodology or framework

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ Other, please specify :JSL ' s Climate Transition Plan

(5.4.1.5) Financial metric

Select from:

☑ CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

1650000000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

3.86

(5.4.1.8) Percentage share of selected financial metric planned to align in 2030 (%)

0.65

(5.4.1.9) Percentage share of selected financial metric planned to align in 2035 (%)

0.81

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

JSL operates in India, where a formal sustainability taxonomy is yet to be established. Nevertheless, JSL aligns its capital expenditure (CAPEX) planning with global sustainability practices and its Net-Zero transition plan for 2050. The Company has developed a year-wise roadmap with defined short- and medium-term milestones to guide CAPEX allocation and support a structured, progressive transition toward its 2050 Net-Zero ambition.
[Add row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

(5.5.1) Investment in low-carbon R&D

Select from:
☑ Yes

(5.5.2) Comment

JSL has undertaken several strategic decarbonization initiatives across its operations to reduce fossil fuel dependence, improve energy efficiency, and accelerate the transition toward lower-carbon manufacturing. Key initiatives include: Green Hydrogen: Installation of India's first green hydrogen plant in the stainless-steel industry, demonstrating the potential to substitute conventional fossil fuels with green hydrogen in industrial processes and support the transition toward low-carbon steel production. Biochar for Coal Substitution: Conducting trials to substitute a portion of coal consumption with biochar, a renewable carbon-based alternative, with the objective of reducing the carbon intensity associated with conventional fossil fuel use. Bio-LDO Fuel: Adoption and trials of bio-based Light Diesel Oil (Bio-LDO) as an alternative fuel in the Steckel Mill, supporting the gradual replacement of conventional fossil fuels with lower-carbon alternatives and contributing to emissions reduction.
[Fixed row]

(5.5.5) Provide details of your organization's investments in low-carbon R&D for steel production activities over the last three years.

Row 1

(5.5.5.1) Technology area

Select from:

☑ Efficiency/recovery equipment on existing process plant

(5.5.5.2) Stage of development in the reporting year

Select from:

☑ Basic academic/theoretical research

(5.5.5.3) Average % of total R&D investment over the last 3 years

15.2

(5.5.5.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

3006136

(5.5.5.5) Average % of total R&D investment planned over the next 5 years

20

(5.5.5.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

JSL's R&D initiatives, such as brick-making from slag, reusable oil, and process optimization, directly support its climate transition plan by fostering circularity and reducing resource consumption. These efforts align with the company's commitment to achieving Net Zero emissions by 2050. By minimizing waste, enhancing efficiency, and improving processes, JSL's R&D projects contribute to decarbonization goals and emissions reduction, reinforcing its broader commitment to sustainability and the Science Based Targets initiative (SBTi).

Row 2

(5.5.5.1) Technology area

Select from:

☑ Electrolytic hydrogen blending

(5.5.5.2) Stage of development in the reporting year

Select from:

☑ Pilot demonstration

(5.5.5.3) Average % of total R&D investment over the last 3 years

26.7

(5.5.5.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

5286652

(5.5.5.5) Average % of total R&D investment planned over the next 5 years

30

(5.5.5.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

Green Hydrogen plant – Clean hydrogen made using renewable energy for reduction in overall carbon footprint and contribution towards organisation's decarbonisation goals

Row 3

(5.5.5.1) Technology area

Select from:

☑ Efficiency/recovery equipment on existing process plant

(5.5.5.2) Stage of development in the reporting year

Select from:

☑ Small scale commercial deployment

(5.5.5.3) Average % of total R&D investment over the last 3 years

10.5

(5.5.5.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

2073197

(5.5.5.5) Average % of total R&D investment planned over the next 5 years

10

(5.5.5.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

Development of clad plates, especially the Nickel alloy clad plates (C276+IS 2062) intended to substitute imports, thereby reducing carbon footprint and delivering corrosion resistant, less expensive solutions for various applications.
[Add row]

(5.9) What is the trend in your organization’s water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

12.88

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

10

(5.9.3) Water-related OPEX (+/- % change)

12.88

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

(5.9.5) Please explain

JSL's water-related capital and operating expenditure (CapEx and OpEx) for FY 2025–26 increased by approximately 12.88%, reflecting the Company's continued investment in water management, conservation and stewardship initiatives. However, JSL anticipates that water-related CapEx and OpEx will remain below 10% of total environmental expenditure in the coming years, primarily due to the completion and maturation of key water infrastructure, efficiency and conservation initiatives. As major investments in water management systems, recycling, reuse and conservation measures are progressively implemented, the need for significant incremental capital expenditure is expected to reduce. In addition, improved water efficiency and optimisation of existing systems are expected to lower recurring operating costs.
[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing for this environmental externality
Carbon	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Other	*Select from:* ☑ No, and we do not plan to in the next two years

[Fixed row]

(5.10.1) Provide details of your organization's internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

☑ Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

☑ Drive energy efficiency

☑ Drive low-carbon investment

☑ Conduct cost-benefit analysis

☑ Identify and seize low-carbon opportunities

☑ Influence strategy and/or financial planning

☑ Incentivize consideration of climate-related issues in decision making

☑ Incentivize consideration of climate-related issues in risk assessment

(5.10.1.3) Factors considered when determining the price

Select all that apply

☑ Alignment to international standards

☑ Cost of required measures to achieve climate-related targets

☑ Price/cost of renewable energy procurement

☑ Scenario analysis

(5.10.1.4) Calculation methodology and assumptions made in determining the price

We have used a Hybrid approach to determine ICP which is based on 1. External resources This approach utilizes external projections, such as carbon tax prices or market regulations, to forecast future investments. It is useful for future-proofing but offers less certainty in low-carbon economies. This process mainly involves the selection of reliable sources like the High-Level Commission on Carbon Prices, IEA scenarios, and market analysts' projections. 2. Based on Benchmark against peers This method involves comparing carbon prices with those of competitors in the same sector. It aims to stay competitive by setting higher prices, which can drive innovation and regulatory readiness. However, it requires selecting appropriate peers for benchmarking, which can lead to less certainty due to differing industry practices. An example resource is CDP's annual carbon pricing report.

(5.10.1.5) Scopes covered

Select all that apply

☑ Scope 1

☑ Scope 2

☑ Scope 3, Category 1 - Purchased goods and services
☑ Scope 3, Category 2 - Capital goods

(5.10.1.6) Pricing approach used – spatial variance

Select from:
☑ Uniform

(5.10.1.8) Pricing approach used – temporal variance

Select from:
☑ Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

ICP is expected to increase from 53 USD in 2025 to 126 USD in 2050.

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

4505

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

10710

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply
☑ Capital expenditure
☑ Operations
☑ Procurement

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

☑ Yes, for all decision-making processes

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

80

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

Since the ICP price is projected to increase from 58 to 126, we anticipate that this change will broaden the coverage of emissions under the mechanism, particularly from Scope 3 categories. It also highlights the need to strengthen internal systems for Scope 3 data collection, monitoring, and reporting to remain prepared for expanded compliance requirements.
[Add row]

(5.10.2) Provide details of your organization’s internal price on water.

Row 1

(5.10.2.1) Type of pricing scheme

Select from:

☑ Internal fee

(5.10.2.2) Objectives for implementing internal price

Select all that apply

☑ Drive water-related investment

☑ Drive water efficiency

☑ Setting and/or achieving of water-related policies and targets

(5.10.2.3) Factors beyond current market price are considered in the price

Select from:

☑ Yes

(5.10.2.4) Factors considered when determining the price

Select all that apply

☑ Alignment to international standards

☑ Alignment to scientific guidance

☑ Benchmarking against peers

☑ Price with substantive impact on business decisions

☑ Scenario analysis

(5.10.2.5) Calculation methodology and assumptions made in determining the price

JSL has developed an internal water pricing approach to quantify the economic implications of water-related risks and incorporate water scarcity into operational and strategic decision-making. The approach draws on principles of water risk monetization and considers site-specific and basin-level factors, including water availability, water quality, consumption requirements, competing demand, and the potential impact of operations on local water resources. The internal water price is determined by assessing the level of water-related risk at each operating location and translating the identified risks into a monetary value. The assessment considers both physical water risks, such as water scarcity and quality deterioration, and the potential financial implications for business continuity and operations. Basin-level water stress and site-specific water dependency are considered to ensure that the pricing reflects the local water context.The resulting internal water price is used as a water risk premium, representing the potential economic value associated with water scarcity and related risks.

(5.10.2.6) Stages of the value chain covered

Select all that apply

☑ Direct operations

(5.10.2.7) Pricing approach used – spatial variance

Select from:

☑ Uniform

(5.10.2.9) Pricing approach used – temporal variance

Select from:

☑ Static

(5.10.2.11) Minimum actual price used (currency per cubic meter)

21

(5.10.2.12) Maximum actual price used (currency per cubic meter)

47

(5.10.2.13) Business decision-making processes the internal water price is applied to

Select all that apply

☑ Capital expenditure

☑ Operations

☑ Procurement

(5.10.2.14) Internal price is mandatory within business decision-making processes

Select from:

☑ Yes, for all decision-making processes

(5.10.2.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ Yes

(5.10.2.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

JSL applies an Internal Water Pricing (IWP) framework to assess the long-term economic value of water and strengthen investment and decision-making related to water stewardship. The assessment incorporates operational data from the Company's two largest manufacturing facilities, including production volumes, water withdrawal, procurement costs and source water quality. As both facilities are primarily dependent on surface water, the analysis considered existing water procurement costs alongside potential future water-related impacts, using the Water Risk Monetizer developed by Ecolab, Trucost and Microsoft. The assessment considers key factors such as local water availability and quality, watershed conditions, facility-level water demand, competing demand from other water users, historical water pricing trends and projected production growth to estimate the long-term value of water. Based on the assessment, the risk-adjusted water cost is

estimated at INR 21/m³ to INR 47/m³ over the next decade, compared with the current water procurement cost of INR 8.30/m³ to INR 20/m³. The insights generated through the IWP framework support informed capital allocation towards water efficiency, recycling, reuse and conservation initiatives, thereby strengthening water resilience and long-term water security across JSL's operations.
[Add row]

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water
Customers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water
Investors and shareholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water
Other value chain stakeholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Contribution to supplier-related Scope 3 emissions

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Suppliers are assessed based on two thresholds: vendors that account for 80% or more of the total spend, and those categorized as 'Severe' risk under our internal supplier assessment methodology. The 'Severe' risk classification is determined through a combination of commodity-specific risks, sector-level ESG risks, and country-level ESG risks, along with an evaluation of the availability of supplier ESG policies.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

77

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Dependence on water

☑ Impact on water availability

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Suppliers are assessed based on two thresholds: vendors that account for 80% or more of the total spend, and those categorized as 'Severe' risk under our internal supplier assessment methodology. The 'Severe' risk classification is determined through a combination of commodity-specific risks, sector-level ESG risks, and country-level ESG risks, along with an evaluation of the availability of supplier ESG policies.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

77
[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

(5.11.2.4) Please explain

At the group level, a comprehensive Supplier Code of Conduct and Responsible Sourcing Policy have been implemented, outlining the Company's expectations from suppliers regarding environmental standards. Through collaboration with value chain partners, JSL aims to drive positive change across the value chain, promoting environmental stewardship and creating shared value. In accordance with JSL's Supplier Code of Conduct, all suppliers are required to comply with applicable statutory and regulatory norms. Additionally, suppliers must sign and stamp the Supplier Code of Conduct before entering into any business or new transactions with JSL.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

(5.11.2.4) Please explain

At the group level, a comprehensive Supplier Code of Conduct and Responsible Sourcing Policy have been implemented, outlining the Company's expectations from suppliers regarding environmental standards. Through collaboration with value chain partners, JSL aims to drive positive change across the value chain, promoting environmental stewardship and creating shared value. In accordance with JSL's Supplier Code of Conduct, all suppliers are required to comply with applicable statutory and regulatory norms. Additionally, suppliers must sign and stamp the Supplier Code of Conduct before entering into any business or new transactions with JSL.
[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:
☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:
☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

JSL has implemented a group level Supplier Code of Conduct and Responsible Sourcing Policy, outlining the Company's expectations from suppliers regarding environmental standards. Through collaboration with value chain partners, JSL aims to drive positive change across the value chain, promoting environmental stewardship and creating shared value. As per JSL's Supplier Code of Conduct, each supplier must comply with all the statutory and regulatory norms that are applicable to them. The suppliers are also required to sign and stamp on the copy of Suppliers Code of Conduct with JSL prior to engaging into business / new transaction. Additionally, the Supplier Code of Conduct consists of the clauses to comply with the statutory and regulatory compliances are part of the General Terms and Conditions for all the purchase orders issued. The sourcing team carefully selects and nurtures the supply chain partnerships based on quality, integrity, competitiveness, value-addition and pricing as per the responsible sourcing policy.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

JSL has implemented a group level Supplier Code of Conduct and Responsible Sourcing Policy, outlining the Company's expectations from suppliers regarding environmental standards. Through collaboration with value chain partners, JSL aims to drive positive change across the value chain, promoting environmental stewardship and creating shared value. As per JSL's Supplier Code of Conduct, each supplier must comply with all the statutory and regulatory norms that are applicable to them. The suppliers are also required to sign and stamp on the copy of Suppliers Code of Conduct with JSL prior to engaging into business / new transaction. Additionally, the Supplier Code of Conduct consists of the clauses to comply with the statutory and regulatory compliances are part of the General Terms and Conditions for all the purchase orders issued. The sourcing team carefully selects and nurtures the supply chain partnerships based on quality, integrity, competitiveness, value-addition and pricing as per the responsible sourcing policy.
[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Compliance with an environmental certification, please specify :ISO 14001:2015, ISO 45001:2018

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification
☑ Fines and penalties
☑ First-party verification
☑ Supplier self-assessment
☑ Supplier scorecard or rating
☑ Grievance mechanism/ Whistleblowing hotline

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ All suppliers compliant during the reporting period

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Providing information on appropriate actions that can be taken to address non-compliance

☑ Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities

(5.11.6.12) Comment

Suppliers are assessed based on two thresholds: vendors that account for 80% or more of the total spend, and those categorized as 'Severe' risk under our internal supplier assessment methodology. The 'Severe' risk classification is determined through a combination of commodity-specific risks, sector-level ESG risks, and country-level ESG risks, along with an evaluation of the availability of supplier ESG policies.

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Setting and monitoring water pollution-related targets

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ Fines and penalties

☑ First-party verification

☑ Supplier self-assessment

☑ Supplier scorecard or rating

☑ Grievance mechanism/ Whistleblowing hotline

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:
☑ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:
☑ 100%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:
☑ 100%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:
☑ 100%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:
☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:
☑ All suppliers compliant during the reporting period

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply
☑ Providing information on appropriate actions that can be taken to address non-compliance

☑ Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities

(5.11.6.12) Comment

Suppliers are assessed based on two thresholds: vendors that account for 80% or more of the total spend, and those categorized as 'Severe' risk under our internal supplier assessment methodology. The 'Severe' risk classification is determined through a combination of commodity-specific risks, sector-level ESG risks, and country-level ESG risks, along with an evaluation of the availability of supplier ESG policies.
[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:
☑ Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building
☑ Provide training, support and best practices on how to measure GHG emissions
☑ Provide training, support and best practices on how to mitigate environmental impact

(5.11.7.4) Upstream value chain coverage

Select all that apply
☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:
☑ 100%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ 100%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Engagement with Tier-1 Suppliers: JSL actively engages its Tier-1 suppliers through sustainability assessments, capacity-building workshops, and responsible sourcing guidelines aligned with international ESG standards. The company collaborates with suppliers on material traceability, energy efficiency, waste minimization, and the adoption of low-carbon technologies. Effect of engagement: This engagement helps drive measurable Scope 3 emission reductions by improving supply chain efficiency, lowering energy intensity, and encouraging the use of recycled and certified raw materials. By aligning suppliers with JSL's Net Zero vision for 2050, the company enhances transparency, reduces overall carbon footprint, and fosters a resilient, sustainable value chain.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Value chain emission reduction for the supplier

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Circular economy

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to mitigate environmental impact

Information collection

☑ Collect water quality information at least annually from suppliers (e.g., discharge quality, pollution incidents, hazardous substances)

☑ Collect water quantity information at least annually from suppliers (e.g., withdrawal and discharge volumes)

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 100%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☑ 100%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Engagement with Tier-1 Suppliers: JSL actively engages its Tier-1 suppliers through sustainability assessments, capacity-building workshops, and responsible sourcing guidelines aligned with international ESG standards. The company collaborates with suppliers on material traceability, energy efficiency, waste minimization, and the adoption of low-carbon technologies. Effect of engagement: This engagement helps drive measurable reductions in water consumption across JSL's supply chain by encouraging suppliers to adopt water-efficient processes, improve water management practices, and implement measures for water conservation and reuse. By engaging suppliers on water stewardship and promoting efficient use of water resources, JSL enhances transparency, reduces water-related risks, and strengthens the resilience and sustainability of its overall value chain.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Improvement in water efficiency

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

We maintain consistent communication with our investors and shareholders through multiple channels, including quarterly financial results announcements, Annual General Meetings (AGMs), and the publication of Annual Report, Sustainability Report-BRSR. Our approach involves actively monitoring and addressing complaints, grievances, and key issues or expectations, ensuring timely and fair assessments. We also prioritise maintaining transparent disclosures, securing favourable ratings, and sustaining support from capital markets. During the AGM, JSL presents our Net Zero strategy, and our forward-looking plans to achieve climate-related target.

(5.11.9.6) Effect of engagement and measures of success

The effect of our engagement with investors and shareholders on climate-related matters has been significant in fostering alignment with our sustainability goals and enhancing transparency. Key outcomes include increased investor confidence and stronger support for our climate initiatives. This engagement has also helped ensure that shareholders are well-informed about our progress toward Net Zero targets and the environmental impact of our operations.

Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

JSL maintains consistent and transparent communication with investors and shareholders through multiple channels, including quarterly financial results announcements, Annual General Meetings (AGMs), the Annual Report, and the Sustainability Report/BRSR. As part of this engagement, JSL monitors and addresses stakeholder concerns, grievances, and expectations related to key sustainability topics, including water availability, water-related risks, consumption, efficiency, and responsible water management. The Company undertakes timely assessments and incorporates relevant stakeholder feedback into its water stewardship approach and business planning. JSL also prioritises transparent disclosures on water-related performance, risks, mitigation measures, and targets, supporting informed decision-making by investors and other capital market stakeholders. During the AGM and other stakeholder engagements, JSL communicates its approach to managing water-related risks and its forward-looking plans to strengthen water efficiency, conservation, resilience, and sustainable water management across its operations.

(5.11.9.6) Effect of engagement and measures of success

The effect of our engagement with investors and shareholders on water-related matters has been significant in strengthening alignment with JSL's water stewardship objectives and enhancing transparency around water-related risks and performance. Key outcomes include increased stakeholder awareness and confidence in JSL's approach to water management, conservation, and risk mitigation. This engagement has also enabled shareholders and investors to better understand the Company's progress in managing water availability and operational water risks, improving water-use efficiency, and strengthening resilience against potential water-related impacts across its operations.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Innovation and collaboration

☑ Align your organization's goals to support customers' targets and ambitions

☑ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

We engaged with customers requiring climate-related targets to reduce Scope 3 emissions within their supply chains. Through this engagement, we gained valuable insights into their demand for green steel and their commitment to a low-carbon transition. The scope of the engagement aligns with key climate priorities, including: a) JSL's climate targets and Net Zero strategy b) Reduction of environmental and social impacts of products c) Development of low-carbon products and designs

(5.11.9.6) Effect of engagement and measures of success

This collaboration supported our R&D efforts in developing green steel, ensuring alignment with our customers' sustainability objectives. Moving forward, we intend to assess the effectiveness of these customer engagements using key performance indicators, including energy conservation, customer satisfaction ratings, and qualitative feedback following the launch of low emission steel.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Other value chain stakeholder, please specify :Employees

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Educate and work with stakeholders on understanding and measuring exposure to environmental risks

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

At JSL, employees are key enablers of our sustainability agenda, as their awareness and actions directly support operational efficiency and climate goals. We engage 100% of employees through training, awareness campaigns, and capacity-building initiatives on energy, water, waste, and sustainable practices, embedding responsibility for climate action into daily roles.

(5.11.9.6) Effect of engagement and measures of success

Employee engagement has strengthened JSL's sustainability culture, driving adoption of energy-efficient practices, resource optimization, and reduced emissions. Outcomes include higher participation in green initiatives, measurable improvements in energy and water use, and contributions to emission intensity reduction targets, along with reduced Scope 3 emissions from employee commuting. Success is tracked through training coverage, participation levels, and measurable performance improvements across operations.

Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Innovation and collaboration

☑ Align your organization's goals to support customers' targets and ambitions

☑ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

We engaged with customers to understand their water-related expectations and requirements across the value chain, particularly those seeking improved water stewardship and reduced water-related risks within their supply chains. Through this engagement, we gained valuable insights into customer expectations regarding responsible water use, water efficiency, conservation, and sustainable production practices. The scope of engagement aligns with key water priorities, including: a) JSL's water stewardship strategy and water-related targets b) Reduction of water-related environmental impacts associated with products and operations c) Enhancement of water efficiency, conservation, recycling, and reuse across operations and the value chain d) Strengthening resilience to water availability and water-related risks through improved management practices and sustainable solutions

(5.11.9.6) Effect of engagement and measures of success

This collaboration supported JSL's efforts to strengthen water stewardship across its operations and value chain, while aligning with customers' sustainability expectations related to responsible water management. Moving forward, JSL intends to assess the effectiveness of these customer engagements through relevant performance indicators, including water-use efficiency, water conservation and recycling initiatives, reduction in freshwater consumption, customer satisfaction, and qualitative feedback on JSL's water management practices and performance.

Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Other value chain stakeholder, please specify :Employees

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Educate and work with stakeholders on understanding and measuring exposure to environmental risks

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

At JSL, employees are key enablers of our water stewardship agenda, as their awareness and actions directly contribute to responsible water management, operational efficiency, and water resilience. We engage 100% of employees through training, awareness campaigns, and capacity-building initiatives focused on water conservation, efficient water use, recycling and reuse, wastewater management, and sustainable operational practices. These initiatives help embed accountability for water stewardship into employees' day-to-day roles and support the effective implementation of JSL's water-related targets and initiatives across its operations.

(5.11.9.6) Effect of engagement and measures of success

Employee engagement has strengthened JSL's water stewardship culture, driving the adoption of water-efficient practices, resource optimisation, conservation, and responsible water management across operations. Key outcomes include increased employee participation in water conservation initiatives, improved water-use efficiency, greater adoption of recycling and reuse practices, and enhanced awareness of water-related risks and responsible consumption. The effectiveness of these initiatives is tracked through employee training and awareness coverage, participation levels, water conservation measures, freshwater consumption trends, water-use efficiency, and measurable improvements in operational water performance.
[Add row]

(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.

Row 1

(5.12.1) Requesting member

Select from:

☑ Franke Group

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Change to supplier operations

☑ Assess life-cycle impact of products or services to identify efficiencies

(5.12.5) Details of initiative

JSL could collaborate with Franke Group to assess the life cycle impacts of products incorporating JSL stainless steel, with an initial focus on 304, 304L, 316L and 430 grades. The assessment could identify hotspots across raw material, manufacturing, use and end-of-life stages, enabling opportunities for material optimisation, lower embodied carbon, increased recycled content, improved durability and recyclability. The findings could support joint eco-design, product carbon-footprint reduction and circularity initiatives.

(5.12.6) Expected benefits

Select all that apply

☑ Improved resource use and efficiency

☑ Reduction of customers' operational emissions (customer scope 1 & 2)

☑ Reduction of own operational emissions (own scope 1 & 2)

☑ Reduction of downstream value chain emissions (own scope 3)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☑ > 5 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☑ Yes, lifetime CO2e savings only

(5.12.9) Estimated lifetime CO2e savings

1673.22

(5.12.11) Please explain

JSL has estimated the CO_2e savings based on the FY2025–26 emission factor for the processing of sold products, considering 1,115.48 MT of products sold to Franke Group. For the lifetime assessment, JSL has assumed a 20-year product lifespan and maintained the same annual quantity of products sold, resulting in estimated lifetime savings of 1,673.22 $MTCO_2e$. However, the actual lifetime savings may vary depending on changes in the quantity of products sold over the product lifetime. Water savings have not been quantified, as they are not considered relevant due to the nature of the business and the various product-specific factors and assumptions associated with the products sold.

Row 2

(5.12.1) Requesting member

Select from:

☑ Faurecia (Forvia)

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Change to supplier operations

☑ Assess life-cycle impact of products or services to identify efficiencies

(5.12.5) Details of initiative

JSL could collaborate with Forvia Group to assess the life cycle impacts of products incorporating JSL stainless steel, with an initial focus on 439, 441, 409L and 436L grades. The assessment could identify hotspots across raw material, manufacturing, use and end-of-life stages, enabling opportunities for material optimization, lower embodied carbon, increased recycled content, improved durability and recyclability. The findings could support joint eco-design, product carbon-footprint reduction and circularity initiatives.

(5.12.6) Expected benefits

Select all that apply

☑ Improved resource use and efficiency

☑ Reduction of customers' operational emissions (customer scope 1 & 2)

☑ Reduction of own operational emissions (own scope 1 & 2)

☑ Reduction of downstream value chain emissions (own scope 3)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☑ > 5 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☑ Yes, lifetime CO2e savings only

(5.12.9) Estimated lifetime CO2e savings

1872.29

(5.12.11) Please explain

JSL has estimated the CO_2e savings based on the FY2025–26 emission factor for the processing of sold products, considering 2674.7 MT of products sold to Forvia Group. For the lifetime assessment, JSL has assumed a 20-year product lifespan and maintained the same annual quantity of products sold, resulting in estimated lifetime savings of 1,872.29 $MTCO_2e$. However, the actual lifetime savings may vary depending on changes in the quantity of products sold over the product lifetime. Water savings have not been quantified, as they are not considered relevant due to the nature of the business and the various product-specific factors and assumptions associated with the products sold.
[Add row]

(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

(5.13.1) Environmental initiatives implemented due to CDP Supply Chain member engagement

Select from:

☑ No, but we plan to within the next two years

(5.13.2) Primary reason for not implementing environmental initiatives

Select from:

☑ Not an immediate strategic priority

(5.13.3) Explain why your organization has not implemented any environmental initiatives

JSL is under discussion to implement environmental initiatives due to CDP Supply Chain member engagement and it is likely to result in the implementation of the initiative in the near future.
[Fixed row]

C6. Environmental performance - Consolidation approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

In line with JSL's target-setting practices, the Company has adopted an operational control approach to strengthen its direct management of environmental performance and enable more accurate, effective and comprehensive measurement and improvement. By establishing clear operational control boundaries, JSL can identify specific areas contributing to emissions and ensure consistent tracking and management of environmental impacts. The approach also facilitates clear allocation of responsibilities across teams, thereby strengthening transparency and accountability in emissions mitigation efforts. Furthermore, it enables the Company to identify opportunities for operational improvements and innovation, supporting the achievement of its sustainability goals while enhancing overall operational efficiency.

Water

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

In line with JSL's target-setting practices, the Company has adopted an operational control approach to strengthen its direct management of water resources and enable more accurate, effective and comprehensive measurement and improvement of water performance. By establishing clear operational control boundaries, JSL can identify specific areas of water consumption, withdrawal, discharge and reuse, enabling consistent tracking and effective management of water resources. The approach also facilitates clear allocation of responsibilities across teams, strengthening transparency and accountability in water conservation and efficiency

initiatives. Furthermore, it enables the Company to identify opportunities for water reduction, reuse, recycling and operational improvements, supporting JSL's water stewardship goals while enhancing overall resource efficiency.

Plastics

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

In line with JSL's target-setting practices, the Company has adopted an operational control approach to strengthen its direct management of plastic use and enable more accurate, effective and comprehensive measurement and improvement of its plastic management performance. By establishing clear operational control boundaries, JSL can identify specific areas contributing to plastic consumption, enabling consistent tracking and effective management. The approach also facilitates clear allocation of responsibilities across teams, thereby strengthening transparency and accountability in plastic reduction efforts. Furthermore, it enables the Company to identify opportunities for reduction, reuse, recycling and innovation, supporting JSL's sustainability goals while enhancing overall operational efficiency.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

In line with JSL's target-setting practices, the Company has adopted an operational control approach to strengthen its direct management capabilities and enable more accurate, effective and comprehensive assessment and improvement of environmental performance. By establishing clear control boundaries, JSL can identify specific areas and activities that may affect local ecosystems, enabling effective monitoring and management of biodiversity-related risks and impacts. This approach facilitates clear allocation of responsibilities across teams, promoting transparency and accountability in biodiversity conservation efforts. Furthermore, it supports the identification of opportunities for enhancement and innovation, aligning with JSL's sustainability objectives while improving overall operational efficiency.
[Fixed row]

C7. Environmental performance - Climate change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:
☑ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply ☑ No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply ☑ No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

☑ 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories

☑ ISO 14064-1

☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

☑ The Greenhouse Gas Protocol: Scope 2 Guidance

☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

(7.3) Describe your organization’s approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

☑ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

☑ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

All JSL production facilities consume purchased electricity from the regional grid, which represents the primary source of Scope 2 emissions. JSL calculates Scope 2 emissions for each production facility using the market-based approach, applying the relevant grid-average emission factor for the Indian electricity generation mix. From the current reporting year, JSL has disclosed its location-based Scope 2 emissions, incorporating applicable contractual instruments and supplier-specific emission factors, where available. This dual reporting approach provides a more comprehensive view of JSL’s Scope 2 emissions and its efforts to manage emissions associated with purchased electricity.
[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are excluded from your disclosure of climate-related data?

Select from:
☑ No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

03/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

2816979

(7.5.3) Methodological details

JSL follows 'The GHG Protocol Corporate Accounting and Reporting Standard' to account its Scope 1 emissions.

Scope 2 (location-based)

(7.5.1) Base year end

03/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

698514

(7.5.3) Methodological details

JSL follows 'The GHG Protocol Corporate Accounting and Reporting Standard' to account its Scope 2 Location based emissions.

Scope 2 (market-based)

(7.5.1) Base year end

03/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

684949

(7.5.3) Methodological details

JSL follows 'The GHG Protocol Corporate Accounting and Reporting Standard' to account its Scope 2 Location based emissions.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

1258900

(7.5.3) Methodological details

JSL began accounting for its Scope 3 emissions in FY 2023, following 'The GHG Protocol Corporate Accounting and Reporting Standard'. Hence, FY 2023 has been considered as base year for scope 3 emissions.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

120124

(7.5.3) Methodological details

JSL began accounting for its Scope 3 emissions in FY 2023, following 'The GHG Protocol Corporate Accounting and Reporting Standard'. Hence, FY 2023 has been considered as base year for scope 3 emissions. Note: category 4 emissions have been included under category 2 due to data constraints.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

789049

(7.5.3) Methodological details

JSL began accounting for its Scope 3 emissions in FY 2023, following 'The GHG Protocol Corporate Accounting and Reporting Standard'. Hence, FY 2023 has been considered as base year for scope 3 emissions.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

JSL began accounting for its Scope 3 emissions in FY 2023, following 'The GHG Protocol Corporate Accounting and Reporting Standard'. Hence, FY 2023 has been considered as base year for scope 3 emissions. Note: category 4 emissions have been included under category 2 due to data constraints.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

15853

(7.5.3) Methodological details

JSL began accounting for its Scope 3 emissions in FY 2023, following 'The GHG Protocol Corporate Accounting and Reporting Standard'. Hence, FY 2023 has been considered as base year for scope 3 emissions.

Scope 3 category 6: Business travel

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

295

(7.5.3) Methodological details

JSL began accounting for its Scope 3 emissions in FY 2023, following 'The GHG Protocol Corporate Accounting and Reporting Standard'. Hence, FY 2023 has been considered as base year for scope 3 emissions.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

7152

(7.5.3) Methodological details

JSL began accounting for its Scope 3 emissions in FY 2023, following 'The GHG Protocol Corporate Accounting and Reporting Standard'. Hence, FY 2023 has been considered as base year for scope 3 emissions.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not applicable to JSL

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

156723

(7.5.3) Methodological details

JSL began accounting for its Scope 3 emissions in FY 2023, following Corporate Value Chain (Scope 3) Standard" and "Scope 3 Calculation Guidance "'The GHG Protocol Corporate Accounting and Reporting Standard'. Hence, FY 2023 has been considered as the base year for scope 3 emissions.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

467518

(7.5.3) Methodological details

JSL began accounting for its Scope 3 emissions in FY 2023, following Corporate Value Chain (Scope 3) Standard" and "Scope 3 Calculation Guidance "'The GHG Protocol Corporate Accounting and Reporting Standard'. Hence, FY 2023 has been considered as the base year for scope 3 emissions.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not applicable to JSL.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

12825

(7.5.3) Methodological details

JSL began accounting for its Scope 3 emissions in FY 2023, following Corporate Value Chain (Scope 3) Standard" and "Scope 3 Calculation Guidance "'The GHG Protocol Corporate Accounting and Reporting Standard'. Hence, FY 2023 has been considered as the base year for scope 3 emissions.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not applicable for JSL.

Scope 3 category 14: Franchises

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not applicable for JSL.

Scope 3 category 15: Investments

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not applicable for JSL.

Scope 3: Other (upstream)

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not applicable for JSL.

Scope 3: Other (downstream)

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not applicable for JSL.
[Fixed row]

(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

3074950

(7.6.3) Methodological details

JSL has used the GHG Protocol Corporate Accounting and Reporting Standard as the basis for its greenhouse gas (GHG) emissions accounting and reporting.

Past year 1

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

2995799

(7.6.2) End date

03/31/2025

(7.6.3) Methodological details

JSL has used the GHG Protocol Corporate Accounting and Reporting Standard as the basis for its greenhouse gas (GHG) emissions accounting and reporting.

Past year 2

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

2992333.83

(7.6.2) End date

03/31/2024

(7.6.3) Methodological details

JSL has used the GHG Protocol Corporate Accounting and Reporting Standard as the basis for its greenhouse gas (GHG) emissions accounting and reporting.

Past year 3

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

2548227

(7.6.2) End date

05/31/2023

(7.6.3) Methodological details

JSL has used the GHG Protocol Corporate Accounting and Reporting Standard as the basis for its greenhouse gas (GHG) emissions accounting and reporting.
[Fixed row]

(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

651984

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

474893

(7.7.4) Methodological details

JSL has used the GHG Protocol Corporate Accounting and Reporting Standard as the basis for its greenhouse gas (GHG) emissions accounting and reporting.

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

826120

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

622511

(7.7.3) End date

03/31/2025

(7.7.4) Methodological details

JSL has used the GHG Protocol Corporate Accounting and Reporting Standard as the basis for its greenhouse gas (GHG) emissions accounting and reporting.

Past year 2

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

796210

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

787140.25

(7.7.3) End date

03/31/2024

(7.7.4) Methodological details

JSL has used the GHG Protocol Corporate Accounting and Reporting Standard as the basis for its greenhouse gas (GHG) emissions accounting and reporting.

Past year 3

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

735756

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

735756

(7.7.3) End date

03/31/2023

(7.7.4) Methodological details

JSL has used the GHG Protocol Corporate Accounting and Reporting Standard as the basis for its greenhouse gas (GHG) emissions accounting and reporting.
[Fixed row]

(7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1868883

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Hybrid method

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.6) Please explain

Ecoinvent emissions factor database and Spend-based emission factor database from DEFRA 2022 have been used for calculation of this scope 3 category emissions

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

13158

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.6) Please explain

Spend-based emission factor database from DEFRA 2022 have been used for calculation of this scope 3 category emissions

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

132544

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.6) Please explain

DEFRA 2025 Well to Tank emission factor database for Fuel and Energy has been used for calculation of this scope 3 category emissions

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

164505

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.6) Please explain

DEFRA 2025 transportation emission factor database has been used for calculation of this scope 3 category emissions

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

8634

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.6) Please explain

DEFRA 2025 waste disposal emission factor database has been used for calculation of this scope 3 category emissions

Business travel

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

2385

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.6) Please explain

DEFRA 2025 business travel related emission factor database has been used for calculation of this scope 3 category emissions

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

12165

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.6) Please explain

DEFRA 2025 employee commuting emission factor database has been used for calculation of this scope 3 category emissions

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Not applicable to our organization’s activities

(7.8.6) Please explain

JSL does not have any upstream leased assets. So, these emissions are not considered under the inventory calculations

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

264960

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.6) Please explain

DEFRA 2025 transportation emission factor database has been used for calculation of this scope 3 category emissions

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

94201

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.6) Please explain

Inclusions: Emissions due to processing of sold products that were sold to multiple customers across the globe. Data Base: Internal CO2 emission tracking system for quantity consumed and generated. A site-wide emissions inventory is used to assess primary data. Emissions Factors used: Steel GHG Emissions Reporting Guidance/2023 https://rmi.org/wp-content/uploads/2022/09/steel_emissions_reporting_guidance.pdf Emissions from the Processing of sold products are calculated using the Average-based method as per the GHG Protocol and IPCC Guidelines

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Not applicable to our organization’s activities

(7.8.6) Please explain

Emissions from the Use of sold products are relevant but these are calculated under the boundary of scope 3 calculations.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:
☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

516

(7.8.3) Emissions calculation methodology

Select all that apply
☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.6) Please explain

The emission factor for calculating End of Life Treatment emissions is taken from DEFRA 2024

Downstream leased assets

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Not applicable to our organization’s activities

(7.8.6) Please explain

JSL does not have any assets leased out, so emissions from downstream leased assets are not applicable to us.

Franchises

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Not applicable to our organization’s activities

(7.8.6) Please explain

JSL has no franchises. Therefore, emissions from franchises are not applicable to us.

Investments

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Not applicable to our organization’s activities

(7.8.6) Please explain

JSL has not undertaken any significant investments. Therefore, Scope 3 emissions from investments have been deemed negligible and considered zero.

Other (upstream)

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:
☑ Not applicable to our organization’s activities

(7.8.6) Please explain

Our upstream emissions, including transportation, distribution, and upstream leased assets, are covered under the specified Scope 3 parameters

Other (downstream)

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:
☑ Not applicable to our organization’s activities

(7.8.6) Please explain

Our downstream emissions, which include transportation, distribution, and downstream leased assets, are accounted for under the specified Scope 3 parameters [Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

03/31/2025

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

1827971

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

43896

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

168668

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

223445

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

5767

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

3188

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

10183

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

172284

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

757191

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

0

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

4100

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

JSL began accounting for its Scope 3 emissions in FY 2023, following 'The GHG Protocol Corporate Accounting and Reporting Standard'. All relevant categories are calculated

Past year 2

(7.8.1.1) End date

03/31/2024

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

1585281

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

37698

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

1008448

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

175377

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

21570

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

1038

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

6350

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

159416

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

740655

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

0

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

11377

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

JSL began accounting for its Scope 3 emissions in FY 2023, following 'The GHG Protocol Corporate Accounting and Reporting Standard'. All relevant categories are calculated
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:*

	Verification/assurance status
	☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:
☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:
☑ Reasonable assurance

(7.9.1.4) Attach the statement

Jindal Stainless Limited - CDP Verification Letter.pdf

(7.9.1.5) Page/section reference

(7.9.1.6) Relevant standard

Select all that apply

☑ ISAE 3410

(7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

☑ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:
☑ Reasonable assurance

(7.9.2.5) Attach the statement

Jindal Stainless Limited - CDP Verification Letter.pdf

(7.9.2.6) Page/ section reference

Page 1-3

(7.9.2.7) Relevant standard

Select all that apply
☑ ISAE 3410

(7.9.2.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply
☑ Scope 3: Capital goods
☑ Scope 3: Business travel
☑ Scope 3: Employee commuting
☑ Scope 3: Processing of sold products
☑ Scope 3: Waste generated in operations
☑ Scope 3: End-of-life treatment of sold products
☑ Scope 3: Upstream transportation and distribution
☑ Scope 3: Downstream transportation and distribution

☑ Scope 3: Purchased goods and services

☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

(7.9.3.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☑ Reasonable assurance

(7.9.3.5) Attach the statement

Jindal Stainless Limited - CDP Verification Letter.pdf

(7.9.3.6) Page/section reference

Page 1-3

(7.9.3.7) Relevant standard

Select all that apply

☑ ISAE 3410

(7.9.3.8) Proportion of selected emissions categories verified (%)

100

(7.9.3.9) Proportion of total reported scope 3 emissions verified (%)

100
[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:
☑ Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

196309

(7.10.1.2) Direction of change in emissions

Select from:
☑ Decreased

(7.10.1.3) Emissions value (percentage)

5.4

(7.10.1.4) Please explain calculation

*The gross emissions (Scope 1 and 2) of JSL for this reporting year are 35,49,843 metric tons of CO2e. Its gross emissions for the previous reporting year were 3,618,310 metric tons of CO2e. This means that the total change in emissions is 68,467 metric tons of CO2e, equal to a 1.9% decrease, according to the formula in the explanation of terms, above: (68,467/36,18,310) * 100=1.9 %. In this row, the percentage change in emissions due to Change in Renewable energy consumption is: ((emissions avoided due to renewable energy consumption in FY 2025 - emissions avoided due to renewable energy consumption in FY 2026) / Gross global*

*scope 1 and 2 emission in FY 2025) * 100= ((225,157-4,21,466)/3,618,310) *100= (-196,309)/3,618,310 = -5.4%. This represents a 5.4% decrease in emissions due to increase in renewable energy consumption.*

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

50230

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

1.4

(7.10.1.4) Please explain calculation

*The gross emissions (Scope 1 and 2) of JSL for this reporting year are 35,49,843 metric tons of CO2e. Its gross emissions for the previous reporting year were 3,618,310 metric tons of CO2e. This means that the total change in emissions is 68,467 metric tons of CO2e, equal to a 1.9% decrease, according to the formula in the explanation of terms, above: (68,467/36,18,310) * 100=1.9 %. In this row, the percentage change in emissions due to Other Emission Reduction Initiatives is: ((change in Scope 1&2 emissions due to other emission reduction activities in FY 2026) / Gross global scope 1 and 2 emission in FY 2025) * 100= ((-50230)/3,618,310) *100= -1.4%. This represents a 1.4% decrease in emissions due to Other Emission Reduction Initiatives*

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

178072

(7.10.1.2) Direction of change in emissions

Select from:
☑ Increased

(7.10.1.3) Emissions value (percentage)

4.9

(7.10.1.4) Please explain calculation

*The gross emissions (Scope 1 and 2) of JSL for this reporting year are 35,49,843 metric tons of CO2e. Its gross emissions for the previous reporting year were 3,618,310 metric tons of CO2e. This means that the total change in emissions is 68,467 metric tons of CO2e, equal to a 1.9% decrease, according to the formula in the explanation of terms, above: (68,467/36,18,310) * 100=1.9 %. In this row, the percentage change in emissions due to Change in Output is: ((change in Scope 1&2 emissions due to Change in output in FY 2026) / Gross global scope 1 and 2 emission in FY 2025) * 100= ((178072)/3,618,310) *100= 4.9%. This represents a 4.9% increase in emissions due to increase in Output*

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable
[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:
☑ Market-based

(7.12) Does your organization have significant land sector activities in its operations or value chain?

	Agriculture, forestry or other land sector activities	Specify the reason for no significant activities
	Select from: ☑ No, explanation provided	*Select from:* ☑ No relevant activities identified

[Fixed row]

(7.13) Does your organization choose to account for and report technological CO2 removals or captured CO2 with geologic storage, or have you done so in previous years?

	Technological CO2 removals or captured CO2 with geologic storage in the reporting year	Specify the reason for no technological CO2 removals or captured CO2 with geological storage in the reporting year	Technological CO2 removals or captured CO2 with geologic storage were accounted for and reported in previous years
	Select from: ☑ No, explanation provided	*Select from:* ☑ No relevant activities identified	*Select from:* ☑ No

[Fixed row]

(7.15) Does your organization break down its Scope 1 and/or Scope 2 emissions by greenhouse gas type?

(7.15.1) Emissions breakdown by greenhouse gas type

Select from:

☑ Yes, Scope 1 emissions only

[Fixed row]

(7.15.1) Break down your total gross global Scope 1 and Scope 2 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:
☑ CO2

(7.15.1.2) Scope 1 emissions (metric tons of selected gas)

3053362

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

3053362

(7.15.1.8) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:
☑ CH4

(7.15.1.2) Scope 1 emissions (metric tons of selected gas)

275

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

7429

(7.15.1.8) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:
☑ N2O

(7.15.1.2) Scope 1 emissions (metric tons of selected gas)

40

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

10833

(7.15.1.8) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 4

(7.15.1.1) Greenhouse gas

Select from:
☑ HFCs

(7.15.1.2) Scope 1 emissions (metric tons of selected gas)

1.959

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

3327

(7.15.1.8) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)
[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
India	*3074950*	*651984*	*474893*

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply
☑ By facility

(7.17.2) Break down your total gross global Scope 1 emissions by business facility.

Row 1

(7.17.2.1) Facility

Jajpur

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

2803152

(7.17.2.3) Latitude

20.960884

(7.17.2.4) Longitude

86.049836

Row 2

(7.17.2.1) Facility

Hisar

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

271605

(7.17.2.3) Latitude

29.129811

(7.17.2.4) Longitude

75.772351

Row 3

(7.17.2.1) Facility

Sukinda Mines

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

152

(7.17.2.3) Latitude

21.031597

(7.17.2.4) Longitude

85.758108

Row 4

(7.17.2.1) Facility

Corporate Office

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

41

(7.17.2.3) Latitude

28.736454

(7.17.2.4) Longitude

77.042183
[Add row]

(7.19) Break down your organization’s total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

	Gross Scope 1 emissions, metric tons CO2e	Comment
Steel production activities	*3074950*	*The steel production activities include the Jajpur and Hisar operations.*

[Fixed row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

☑ By facility

(7.20.2) Break down your total gross global Scope 2 emissions by business facility.

	Facility	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	*Jajpur*	*282171*	*224191*
Row 2	*Hisar*	*366072*	*246961*
Row 3	*Sukinda Mines*	*3098*	*3098*
Row 4	*Corporate Office*	*643*	*643*

[Add row]

(7.21) Break down your organization’s total gross global Scope 2 emissions by sector production activity in metric tons CO2e.

	Scope 2, location-based, metric tons CO2e	Scope 2, market-based (if applicable), metric tons CO2e	Comment
Steel production activities	*651984*	*474893*	*The steel production activities includes two of our major plants located in Jajpur, Orissa, and Hisar, Haryana*

[Fixed row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

3074950

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

651984

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

474893

(7.22.4) Please explain

The production sites of the JSL include Jajpur and Hisar

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

Not applicable
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:
☑ Not relevant as we do not have any subsidiaries

(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Row 1

(7.26.1) Requesting member

Select from:
☑ Franke Group

(7.26.2) Scope of emissions

Select from:

☑ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☑ Category 10: Processing of sold products

(7.26.4) Allocation level

Select from:

☑ Commodity

(7.26.6) Allocation method

Select from:

☑ Other allocation method, please specify :Quantity

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

1115.48

(7.26.9) Emissions in metric tonnes of CO2e

83.661

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

% Carbon content of sold goods

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Here, GHG-Emission (i.e. emissions accounted for the products sold by the JSL to its customer) across the reporting year has been calculated by mass-balance equation where %Carbon content of sold goods have been considered from its chemical composition.

(7.26.14) Where published information has been used, please provide a reference

No such information has been used.

Row 2

(7.26.1) Requesting member

Select from:

☑ Faurecia (Forvia)

(7.26.2) Scope of emissions

Select from:

☑ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☑ Category 10: Processing of sold products

(7.26.4) Allocation level

Select from:

☑ Commodity

(7.26.6) Allocation method

Select from:

☑ Other allocation method, please specify :Quantity

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

2674.7

(7.26.9) Emissions in metric tonnes of CO2e

93.614

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

% Carbon content of sold goods

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Here, GHG-Emission (i.e. emissions accounted for the products sold by the JSL to its customer) across the reporting year has been calculated by mass-balance equation where %Carbon content of sold goods have been considered from its chemical composition.

(7.26.14) Where published information has been used, please provide a reference

No such information has been used.
[Add row]

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:

☑ We face no challenges

(7.27.2) Please explain what would help you overcome these challenges

Not applicable
[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:

☑ Yes

(7.28.2) Describe how you plan to develop your capabilities

Jindal Stainless Limited is actively working on enhancing its sustainability efforts, including plans to allocate emissions to customers. This initiative is part of a broader strategy to improve transparency in its supply chain and help customers understand the environmental impact of their purchases. The company aims to develop a framework that quantifies emissions at different stages of production and distribution. By integrating technologies like blockchain for traceability and data analytics for precise emissions calculation, Jindal Stainless hopes to provide customers with detailed insights into the carbon footprint associated with their products. These efforts align with global trends toward sustainability and regulatory pressures to disclose environmental impacts.
[Fixed row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

☑ More than 5% but less than or equal to 10%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	*Select from:* ☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ No

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of purchased or acquired steam	*Select from:* ☑ No
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:* ☑ Yes

[Fixed row]

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:
☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

16712

(7.30.1.3) MWh from non-renewable sources

3934576

(7.30.1.5) Total (renewable + non-renewable) MWh

3951288.00

Consumption of purchased or acquired electricity

(7.30.1.2) MWh from renewable sources

249425

(7.30.1.3) MWh from non-renewable sources

668862

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

0

(7.30.1.5) Total (renewable + non-renewable) MWh

918287.00

Consumption of self-generated non-fuel renewable energy

(7.30.1.2) MWh from renewable sources

343804

(7.30.1.5) Total (renewable + non-renewable) MWh

343804.00

Total energy consumption

(7.30.1.2) MWh from renewable sources

609941

(7.30.1.3) MWh from non-renewable sources

4603438

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

0

(7.30.1.5) Total (renewable + non-renewable) MWh

5213379.00
[Fixed row]

(7.30.5) Report your organization’s energy consumption totals (excluding feedstocks) for steel production activities in MWh.

Consumption of fuel (excluding feedstocks)

(7.30.5.1) MWh consumed from renewable sources inside steel sector boundary

16712

(7.30.5.2) MWh consumed from non-renewable sources inside steel sector boundary (excluding recovered waste heat/gases)

3694787

(7.30.5.3) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside steel sector boundary

239789

(7.30.5.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside steel sector boundary

3951288.00

Consumption of purchased or acquired electricity

(7.30.5.1) MWh consumed from renewable sources inside steel sector boundary

249425

(7.30.5.2) MWh consumed from non-renewable sources inside steel sector boundary (excluding recovered waste heat/gases)

668862

(7.30.5.3) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside steel sector boundary

0

(7.30.5.4) MWh consumed from non-renewable zero or near-zero emission sources inside steel sector boundary

0

(7.30.5.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside steel sector boundary

918287.00

Consumption of self-generated non-fuel renewable energy

(7.30.5.1) MWh consumed from renewable sources inside steel sector boundary

343804

(7.30.5.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside steel sector boundary

343804.00

Total energy consumption

(7.30.5.1) MWh consumed from renewable sources inside steel sector boundary

609941

(7.30.5.2) MWh consumed from non-renewable sources inside steel sector boundary (excluding recovered waste heat/gases)

4363649

(7.30.5.3) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside steel sector boundary

239789

(7.30.5.4) MWh consumed from non-renewable zero or near-zero emission sources inside steel sector boundary

0

(7.30.5.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside steel sector boundary

5213379.00
[Fixed row]

(7.30.6) Select the applications of your organization’s consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	*Select from:* ☑ Yes
Consumption of fuel for the generation of heat	*Select from:* ☑ Yes
Consumption of fuel for the generation of steam	*Select from:* ☑ Yes
Consumption of fuel for the generation of cooling	*Select from:* ☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) Comment

Not applicable

Other biomass

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) Comment

Not applicable

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

16712

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) Comment

Consumption of Bio-LDO

Coal

(7.30.7.1) Total fuel MWh consumed by the organization

2248640

(7.30.7.2) MWh fuel consumed for self-generation of electricity

1896327

(7.30.7.3) MWh fuel consumed for self-generation of heat

305110

(7.30.7.4) MWh fuel consumed for self-generation of steam

47203

(7.30.7.7) Comment

Thermal coal used for electricity generation, Anthracite coal and PCI for heat generation and coal used at AFBC boiler for steam generation

Oil

(7.30.7.1) Total fuel MWh consumed by the organization

333929

(7.30.7.2) MWh fuel consumed for self-generation of electricity

50737

(7.30.7.3) MWh fuel consumed for self-generation of heat

283192

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) Comment

Consumption of LDO, HSD, LSHS and Furnace oil

Gas

(7.30.7.1) Total fuel MWh consumed by the organization

1352008

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

1352008

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) Comment

Consumption of COG, Propane, LPG

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) Comment

Not applicable

Total fuel

(7.30.7.1) Total fuel MWh consumed by the organization

3951288

(7.30.7.2) MWh fuel consumed for self-generation of electricity

1947063

(7.30.7.3) MWh fuel consumed for self-generation of heat

1940310

(7.30.7.4) MWh fuel consumed for self-generation of steam

47203

(7.30.7.7) Comment

All fuels applicable to JSL have been listed in the relevant rows
[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

2078255

(7.30.9.2) Generation that is consumed by the organization (MWh)

1761301

(7.30.9.3) Gross generation from renewable sources (MWh)

31645

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

31645

Heat

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

247899

(7.30.9.2) Generation that is consumed by the organization (MWh)

151270

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0
[Fixed row]

(7.30.13) Provide details on the electricity, heat, and steam your organization has generated and consumed for steel production activities.

Electricity

(7.30.13.1) Total gross generation inside steel sector boundary (MWh)

2078255

(7.30.13.2) Generation that is consumed by the organization inside steel sector boundary (MWh)

1761301

(7.30.13.3) Generation from renewable sources inside steel sector boundary (MWh)

31645

(7.30.13.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside steel sector boundary (MWh)

0

Heat

(7.30.13.1) Total gross generation inside steel sector boundary (MWh)

0

(7.30.13.2) Generation that is consumed by the organization inside steel sector boundary (MWh)

0

(7.30.13.3) Generation from renewable sources inside steel sector boundary (MWh)

0

(7.30.13.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside steel sector boundary (MWh)

0

Steam

(7.30.13.1) Total gross generation inside steel sector boundary (MWh)

247899

(7.30.13.2) Generation that is consumed by the organization inside steel sector boundary (MWh)

151270

(7.30.13.3) Generation from renewable sources inside steel sector boundary (MWh)

0

(7.30.13.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside steel sector boundary (MWh)

181046
[Fixed row]

(7.30.14) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

India

(7.30.14.1) Consumption of purchased electricity (MWh)

918287

(7.30.14.2) Consumption of self-generated electricity (MWh)

1761301

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

151270

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

2830858.00
[Fixed row]

(7.30.15) Provide details on the electricity purchases that were accounted for at a zero or near-zero emission factor in the reporting year.

Row 1

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ India

(7.30.15.2) Sourcing method

Select from:
☑ Direct line to an off-site generator owned by a third party with no grid transfers (direct line PPA)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Wind (technology type unknown)

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

167762

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ I-REC [International]

(7.30.15.14) Comment

This was applicable to JSL's renewable energy consumption across its major manufacturing facilities at Jajpur and Hisar.

Row 2

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ India

(7.30.15.2) Sourcing method

Select from:
☑ Direct line to an off-site generator owned by a third party with no grid transfers (direct line PPA)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

81663

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ I-REC [International]

(7.30.15.14) Comment

This was applicable to JSL's renewable energy consumption across its major manufacturing facilities at Jajpur and Hisar.
[Add row]

(7.32) Disclose details on your organization's consumption of feedstocks for steel production activities.

Row 1

(7.32.1) Feedstocks

Select from:
☑ Coal

(7.32.2) Total consumption

36158

(7.32.3) Total consumption unit

Select from:
☑ metric tons

(7.32.4) Dry or wet basis?

Select from:
☑ Dry basis

(7.32.5) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

3.36

(7.32.6) Heating value of feedstock, MWh per consumption unit

8.38

(7.32.7) Comment

Anthracite coal consumption

Row 2

(7.32.1) Feedstocks

Select from:

☑ Coke

(7.32.2) Total consumption

157276

(7.32.3) Total consumption unit

Select from:

☑ metric tons

(7.32.4) Dry or wet basis?

Select from:

☑ Dry basis

(7.32.5) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

3.16

(7.32.6) Heating value of feedstock, MWh per consumption unit

7.77

(7.32.7) Comment

Domestic coke, CPC & Imported coke combined
[Add row]

(7.41) Report your organization’s steel-related consumption, production and capacity figures by steel plant.

Electric arc furnace

(7.41.1) Metal scrap consumption (metric tons)

1114795

(7.41.2) Blast furnace iron consumption (metric tons)

0

(7.41.3) Direct reduced iron consumption (metric tons)

60686

(7.41.4) Crude steel production (metric tons)

1615097

(7.41.5) Crude steel capacity (metric tons)

2600000

Other

(7.41.1) Metal scrap consumption (metric tons)

335133

(7.41.2) Blast furnace iron consumption (metric tons)

0

(7.41.3) Direct reduced iron consumption (metric tons)

22525

(7.41.4) Crude steel production (metric tons)

396389

(7.41.5) Crude steel capacity (metric tons)

400000

Total

(7.41.1) Metal scrap consumption (metric tons)

1449928

(7.41.2) Blast furnace iron consumption (metric tons)

0

(7.41.3) Direct reduced iron consumption (metric tons)

83211

(7.41.4) Crude steel production (metric tons)

2011486

(7.41.5) Crude steel capacity (metric tons)

3000000
[Fixed row]

(7.41.1) Report your organization’s steel-related production outputs and capacities by product.

Row 1

(7.41.1.1) Product

Select from:
☑ Hot-rolled steel

(7.41.1.2) Production (metric tons)

2523224

(7.41.1.3) Capacity (metric tons)

4170000

(7.41.1.4) Comment

HR Wider Black, HR Narrow Black, Black coil & Plate production

Row 2

(7.41.1.1) Product

Select from:
☑ Oxygen (disclose in million Nm3)

(7.41.1.2) Production (metric tons)

37.2

(7.41.1.3) Capacity (metric tons)

57.29

(7.41.1.4) Comment

Gaseous Oxygen production
[Add row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.0000083

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

3549843

(7.45.3) Metric denominator

Select from:
☑ unit total revenue

(7.45.4) Metric denominator: Unit total

426800000000

(7.45.5) Scope 2 figure used

Select from:
☑ Market-based

(7.45.6) % change from previous year

7.6

(7.45.7) Direction of change

Select from:

☑ Decreased

(7.45.8) Reasons for change

Select all that apply

☑ Change in renewable energy consumption

☑ Other emissions reduction activities

☑ Change in output

☑ Change in revenue

(7.45.9) Please explain

*The gross emissions (Scope 1 and 2) of JSL for this reporting year are 3,549,843 metric tons of CO2e. Its gross emissions for the previous reporting year were 3,618,310 metric tons of CO2e. This means that the total change in emissions is 68,467 metric tons of CO2e, equal to a 1.9% decrease, according to the formula in the explanation of terms, above: (68,467/3,618,310) * 100=1.9 %. This is due to increase in renewable energy consumption, increase in other emission reduction initiatives, increase in output and increase in revenue. Revenue intensity calculation= (Scope 1+Scope 2 emission in FY26/FY26 revenue in INR)=3,549,843/426800000000=83 tCO2/INR. Percentage decrease in intensity figure= (FY26 intensity- FY25 intensity)/FY25 intensity= (83-90)/90= -7.6%. This indicates a decrease in emission intensity by 7.6%.*

Row 2

(7.45.1) Intensity figure

1.765

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

3549843

(7.45.3) Metric denominator

Select from:

☑ metric ton of product

(7.45.4) Metric denominator: Unit total

2011484

(7.45.5) Scope 2 figure used

Select from:

☑ Market-based

(7.45.6) % change from previous year

4.5

(7.45.7) Direction of change

Select from:

☑ Decreased

(7.45.8) Reasons for change

Select all that apply

☑ Change in renewable energy consumption

☑ Other emissions reduction activities

☑ Change in output

(7.45.9) Please explain

*The gross emissions (Scope 1 and 2) of JSL for this reporting year are 3,549,843 metric tons of CO2e. Its gross emissions for the previous reporting year were 3,618,310 metric tons of CO2e. This means that the total change in emissions is 68,467 metric tons of CO2e, equal to a 1.9% decrease, according to the formula in the explanation of terms, above: (68,467/3,618,310) * 100=1.9 %. This is due to increase in renewable energy consumption, increase in other emission reduction initiatives and increase in output. Emission intensity calculation= (Scope 1+Scope 2 emission in FY26/FY26 crude steel production)=3,549,843/20,11,484=1.765 tCO2/tcs. Percentage decrease in intensity figure= (FY26 intensity- FY25 intensity)/FY25 intensity= (1.765-1.847)/1.847= - 4.5%. This indicates a decrease in emission intensity by 4.5%.*
[Add row]

(7.49) State your organization’s emissions and energy intensities by steel production process route.

Row 1

(7.49.1) Process route

Select from:

☑ Scrap-electric arc furnace

(7.49.2) Emissions intensity figure, metric tons CO2e per metric ton of crude steel production

1.77

(7.49.3) Energy intensity figure, GJ (LHV) per metric ton of crude steel production

16.43

(7.49.4) Methodology applied

Select from:

☑ GHG Protocol

(7.49.5) Comment

The GHG intensity & Energy intensity have been calculated based on the total crude steel produced during FY 2025-26.
[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

☑ Waste

(7.52.2) Metric value

44.6

(7.52.3) Metric numerator

Total Waste Generated: 1,904,178

(7.52.4) Metric denominator (intensity metric only)

Annual Revenue: 42,680 crore INR

(7.52.5) % change from previous year

7.8

(7.52.6) Direction of change

Select from:
☑ Decreased

(7.52.7) Please explain

There is an decrease of 7.8% in total waste generated in FY 25-26 as compared to the previous year. The increased waste is mainly due to high recycling.

Row 2

(7.52.1) Description

Select from:
☑ Energy usage

(7.52.2) Metric value

774.2

(7.52.3) Metric numerator

Total Energy consumed: 33,044,487 GJ

(7.52.4) Metric denominator (intensity metric only)

Annual Revenue: 42,680 crore INR

(7.52.5) % change from previous year

2.9

(7.52.6) Direction of change

Select from:
☑ Decreased

(7.52.7) Please explain

There is an decrease of 2.9% in total energy consumed in FY 25-26 as compared to the previous year.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply
☑ Absolute target
☑ Intensity target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☑ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

03/30/2026

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Hydrofluorocarbons (HFCs)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

☑ Scope 3

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.1.10) Scope 3 categories

Select all that apply

☑ Scope 3, Category 2 – Capital goods

☑ Scope 3, Category 6 – Business travel

☑ Scope 3, Category 7 – Employee commuting

☑ Scope 3, Category 1 – Purchased goods and services

☑ Scope 3, Category 10 – Processing of sold products

☑ Scope 3, Category 5 – Waste generated in operations

☑ Scope 3, Category 12 – End-of-life treatment of sold products

☑ Scope 3, Category 4 – Upstream transportation and distribution

☑ Scope 3, Category 9 – Downstream transportation and distribution

☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)

(7.53.1.11) End date of base year

03/31/2025

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

2995798

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

622511

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

1827971

(7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)

43896

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

168668

(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

223445

(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

5767

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

3188

(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

10183

(7.53.1.22) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)

172284

(7.53.1.23) Base year Scope 3, Category 10: Processing of sold products emissions covered by target (metric tons CO2e)

757191

(7.53.1.25) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO2e)

4100

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

3216693.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

6835002.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

100

(7.53.1.36) Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)

100

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

100

(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

100

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

100

(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

100

(7.53.1.43) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)

100

(7.53.1.44) Base year Scope 3, Category 10: Processing of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 10: Processing of sold products (metric tons CO2e)

100

(7.53.1.46) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/31/2050

(7.53.1.55) Targeted reduction from base year (%)

90

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

683500.200

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

3074950

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

474893

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

1868883

(7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)

13158

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

132544

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

164505

(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

8634

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

2385

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

12165

(7.53.1.67) Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

264960

(7.53.1.68) Scope 3, Category 10: Processing of sold products emissions in reporting year covered by target (metric tons CO2e)

94201

(7.53.1.70) Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO2e)

516

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

2561951.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

6111794.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

11.76

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

All Scope 1, 2 and 3 emissions within the organization boundary has been covered by the target and there are no exclusions.

(7.53.1.83) Target objective

Target framework and base year Jindal Stainless Limited has set a long-term science-based target for net zero, developed using the SBTi Steel Sector Science-Based Target Setting Guidance and the Corporate Net-Zero Standard. Emissions within the iron and steel core boundary are addressed through the Sectoral Decarbonisation Approach, with cross-sector methods applied to emissions outside that boundary. The base year is FY2024-25 and the long-term target year is 2050. Target boundary The target covers Scope 1, 2 and 3 GHG emissions from the company's Hisar and Jajpur facilities, comprising both emissions inside the iron and steel core boundary, principally the steel melting shops, hot strip mills, captive power plant and oxygen plant, and emissions outside the core boundary, including ferroalloys production, cold rolling operations, submerged arc furnace operations, imported power at other locations and mining activity at Sukinda.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Jindal Stainless Limited's long-term net-zero commitment covers Scope 1, 2 and 3 emissions and builds on the near-term abatement pathway, with the rate of reduction accelerating in the second half of the period as the sector convergence trajectory steepens. To the interim target year, delivery relies on measures that are techno-commercially available today: progressive scaling of renewable electricity procurement at the Hisar and Jajpur facilities, biomass co-firing at the captive power plant, biofuel and biochar substitution for residual fossil fuels and coke, waste heat recovery, electrification of mobile equipment, and site-wide energy efficiency improvement. These are sequenced by marginal abatement cost. Beyond the interim target year, full decarbonisation of captive and purchased power is the principal requirement, supported by continued optimisation of the charge mix toward higher scrap utilisation, a defining advantage of the company's predominantly scrap-based production route. Residual process and thermal energy demand is addressed through deeper electrification, low-carbon hydrogen and other emerging fuels as they reach commercial maturity, and through breakthrough iron and steelmaking technologies. Scope 3 decarbonisation is delivered principally through the value chain. For purchased goods, the company will progressively shift to suppliers of low-carbon ferroalloys, nickel units, coke substitutes, lime and iron-bearing materials, supported by supplier engagement, primary emissions data and procurement criteria that reward verified abatement. Increasing scrap intake directly reduces upstream primary material emissions. Transport and distribution emissions are addressed through modal shift, route optimisation and the transition of logistics fleets to low-carbon fuels and electric vehicles, with remaining upstream energy, waste and travel emissions addressed through efficiency. Achievement is contingent on external conditions as well as internal execution: the availability and cost of low-carbon electricity, the maturity of sustainable biomass, biofuel and hydrogen supply chains, the pace of supplier decarbonisation, the commercialisation of breakthrough technologies, and a supportive policy and carbon pricing environment. The company will not use carbon credits to meet interim reductions. Residual emissions in the target year will be permanently neutralised under the SBTi Corporate Net-Zero Standard. Progress is reviewed annually.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ Yes
[Add row]

(7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

Row 1

(7.53.2.1) Target reference number

Select from:
☑ Int 1

(7.53.2.2) Is this a science-based target?

Select from:
☑ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

(7.53.2.4) Target ambition

Select from:
☑ 1.5°C aligned

(7.53.2.5) Date target was set

09/01/2026

(7.53.2.6) Target coverage

Select from:
☑ Organization-wide

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Hydrofluorocarbons (HFCs)

(7.53.2.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.53.2.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.2.11) Intensity metric

Select from:

☑ Metric tons CO2e per metric ton of steel

(7.53.2.12) End date of base year

03/31/2025

(7.53.2.13) Intensity figure in base year for Scope 1

1.59

(7.53.2.14) Intensity figure in base year for Scope 2

0.38

(7.53.2.33) Intensity figure in base year for all selected Scopes

1.9700000000

(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

100

(7.53.2.35) % of total base year emissions in Scope 2 covered by this Scope 2 intensity figure

100

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

100

(7.53.2.55) End date of target

03/30/2035

(7.53.2.56) Targeted reduction from base year (%)

53.5

(7.53.2.57) Intensity figure at end date of target for all selected Scopes

0.9160500000

(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions

1.3

(7.53.2.60) Intensity figure in reporting year for Scope 1

0.73935

(7.53.2.61) Intensity figure in reporting year for Scope 2

0.1767

(7.53.2.80) Intensity figure in reporting year for all selected Scopes

0.9160500000

(7.53.2.81) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.2.82) % of target achieved relative to base year

100.00

(7.53.2.83) Target status in reporting year

Select from:

☑ Underway

(7.53.2.85) Explain target coverage and identify any exclusions

The target was taken at a group level, considering the SBTi methodology and GHG protocol based on the entire crude stainless-steel production. The approach follows steel sector guidance where the boundary is set using core and non-core operations irrespective of Scope 1, 2 and 3 and hence the numbers disclosed here can not be traced back to the SBTi aligned targets as the disclosure here is in a different format. Core boundary incorporates certain parts of the steel making process till hot rolling stage on which ambitions have been set following the SBTis steel sector guidelines. It includes coke making, imported power, sintering, casting, DRI, oxygen plant, lime operations, pelletisation, smelting reduction, electric arc furnace and hot rolling irrespective of the fact whether it is under Scope 1, 2 or 3 of the JSL's operations. Also, the denominator in the SBTi steel sector guidance is hot rolled output and our target is based on

(7.53.2.86) Target objective

Jindal Stainless Limited has set a near-term, physical intensity-based science-based target for FY2034-35 using the SBTi Steel Sector Science-Based Target Setting Guidance, with the Sectoral Decarbonisation Approach defining a 1.5°C-aligned convergence trajectory for emissions intensity per tonne of steel. The base year is FY2024-25. The target covers Scope 1 and Scope 2 emissions from the Hisar and Jajpur facilities within the iron and steel core boundary, together with Scope 3 Category 1 purchased goods emissions from coke, syngas, hydrogen, purchased power, lime and dolomite, oxygen, iron ore pellets and HBI. Ferroalloys and nickel pig iron sit outside the core boundary, consistent with SBTi sector guidance. Jindal Stainless Limited commits to reduce the GHG emissions intensity of its iron and steel core boundary by 53.5% per tonne of hot rolled steel by FY2034-35 from a FY2024-25 base year. Intensity is calculated on the same methodology, emission

factors and boundary in both years. The base year reflects a scrap ratio of 72%; the target year estimates a 50% scrap ratio and output of 4 million tonnes of hot rolled steel. An intensity basis is used as it is the metric prescribed by the SDA for the steel sector.

(7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

Delivery of Jindal Stainless Limited's near-term target for emissions within the iron and steel core boundary is underpinned by a costed, site-level abatement pathway across the Hisar and Jajpur facilities. Each lever is modelled with a defined implementation rate and marginal abatement cost, and measures are sequenced so that negative-cost and low-cost options are delivered first. Energy supply decarbonisation provides the largest contribution, through scaled renewable electricity procurement at both sites and biomass co-firing at the captive power plant. Fuel substitution follows, with biofuels displacing residual fossil fuels and biochar substituting for coke at the steel melting shops. Energy efficiency and electrification measures, all carrying negative marginal abatement costs, are prioritised for early delivery, comprising waste heat recovery, electrification of mobile equipment and high-efficiency motor replacement. Scrap utilisation in the charge mix remains a material determinant of intensity in the target year. Implementation is already under way across these levers. Initiatives delivered to the end of the reporting year account for approximately 520,860 tCO2e of annual GHG reduction: renewable electricity procurement through power purchase agreements, round-the-clock renewable power and open access and exchange sourcing (411,214 tCO2e); waste heat recovery boilers and the AP-4 recovery projects (40,667 tCO2e); rooftop and floating solar installations across sites (25,651 tCO2e); electrical energy efficiency and operational improvement initiatives (24,327 tCO2e); process optimisation and thermal efficiency projects including annealing bypass, hot bloom and hot slab charging and heaterless vaporisers (9,847 tCO2e); Bio-LDO and other biofuel substitution for LSHS and LDO in process heating (4,926 tCO2e); green hydrogen plants replacing ammonia and propane in annealing and process heating (3,567 tCO2e); and cleaner transportation through CNG buses and electric mobility (661 tCO2e). Progress is assessed annually on the same methodology, emission factors and boundary applied at target setting, comparing actual absolute emissions and intensity per tonne of hot rolled steel against the modelled trajectory, with divergence addressed through the delivery and capital expenditure plans.

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

☑ Yes

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☑ Net-zero targets

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:

☑ NZ1

(7.54.3.2) Date target was set

03/30/2025

(7.54.3.3) Target Coverage

Select from:

☑ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

☑ Abs1

☑ Int1

(7.54.3.5) End date of target for achieving net zero

12/31/2050

(7.54.3.6) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

(7.54.3.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

☑ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Hydrofluorocarbons (HFCs)

(7.54.3.10) Explain target coverage and identify any exclusions

The target covers 100% of JSL's operations.

(7.54.3.11) Target objective

We have set ourselves the ambition of reaching net zero emissions by 2050 in line with a 1.5°C trajectory across our direct operations and value chain.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☑ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☑ Yes, and we have already acted on this in the reporting year

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☑ Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

For Jindal Stainless, our main potential impact lies in aligning our activities with the goals of business in the Paris Agreement, which include limiting global warming to well below 2°C, preferably to 1.5°C, compared to preindustrial levels. Therefore, we have set ourselves the ambition of reaching net zero emissions by 2050 in line with a 1.5°C trajectory across our in-scope operations and value chain. In a significant step towards sustainability, the company has signed a Memorandum of Understanding (MoU) with M/S Oyster for a Wind-Solar Hybrid Renewable project. This initiative, set to generate 100 MW of renewable energy at Hisar, is expected to provide round-the-clock power and has the potential to abate approximately 4,35,372 tCO2e of carbon emissions. Further, JSL has signed an MoU with Renew Power for a 100 MW round-the-clock renewable energy supply at their Jajpur facility. This initiative is expected to significantly reduce CO2 emissions by over 4,00,000 tonnes annually. Beyond this further efficiency measures as well as technology breakthrough measures are planned for medium and long term to ensure carbon reduction to the extent possible. Beyond that, any carbon removal activities that will be conducted will be done using robust, high quality nature based solution with proper certification to ensure neutralisation happens with a robust methodology.

(7.54.3.16) Describe the actions to mitigate emissions beyond your value chain

Jindal Stainless Limited contributes to climate change mitigation beyond its own value chain through the inherent material properties of stainless steel, which enable emissions reductions in the systems where its products are used. Stainless steel offers substantially greater corrosion resistance and service life than carbon steel in equivalent applications. In infrastructure, transport, water and process industry uses, this materially extends asset life and reduces the frequency of replacement, repair, protective coating and associated maintenance activity over the lifetime of the asset. Each avoided replacement cycle avoids the embodied emissions of producing, transporting and installing replacement material. Where stainless steel is specified in place of carbon steel, its higher strength-to-weight ratio in certain grades and applications can also enable lighter structures and components, reducing material intensity and, in transport applications, in-use fuel consumption. Stainless steel is also fully and infinitely recyclable without degradation of its properties, and retains significant scrap value at end of life. This supports high end-of-life recovery rates and displaces primary material production in the wider economy. Jindal Stainless operates a predominantly scrap-based production route, which reinforces the circularity of the material system it supplies into. The company engages with customers, specifiers, standards bodies and industry associations to improve understanding of whole-life carbon and total cost of ownership in material selection decisions, so that durability and recyclability are properly reflected alongside upfront embodied carbon. It also provides product-level environmental information to support customer decision-making and life cycle assessment. Consistent with the GHG Protocol and SBTi guidance, these avoided emissions occur outside the company's inventory boundary, are not deducted from its reported Scope 1, 2 or 3 emissions, and are not used to meet its science-based targets.

(7.54.3.17) Target status in reporting year

Select from:

☑ Underway

(7.54.3.19) Process for reviewing target

Jindal Stainless Limited reviews its near-term and net-zero targets and progress annually. Emissions are compiled using the same methodology, emission factors and iron and steel core boundary applied at target setting, and actual absolute emissions and intensity per tonne of hot rolled steel are compared against the modelled Sectoral Decarbonisation Approach trajectory and the implementation phasing of each abatement lever. Divergence is investigated and addressed through the delivery and capital expenditure plans, where possible. The base year and targets are recalculated where structural change, methodological or emission factor revisions, or significant data errors materially affect the inventory. Targets are also reviewed against developments in the SBTi standards, the GHG Protocol and

carbon pricing policy, and are formally reassessed at least every five years. The board committee responsible for sustainability oversees progress and approves any revision, with restatements disclosed annually.
[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

	Emissions reduction initiatives that were active within the reporting year
	Select from: ☑ Yes

[Fixed row]

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	*7*	
To be implemented	*2*	*23318*
Implementation commenced	*3*	*78598*
Implemented	*37*	*42861*
Not to be implemented	*0*	

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☑ Liquid biofuels

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

4926

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

700000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:
☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

Bio fuel replacement with Fossil fuel at Reheating Furnace-1

Row 2

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Waste heat recovery

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

1302

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 3 category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

20252403

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

10200000

(7.55.2.7) Payback period

Select from:
☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ 11-15 years

(7.55.2.9) Comment

Fuel Saving through Waste Heat Recovery Boiler

Row 3

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Other energy efficiency in production processes initiative, please specify :Hot charging in Hot Rolling mill

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

2515

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

39600000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:
☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

Fuel saving in hot charging

Row 4

(7.55.2.1) Initiative category & Initiative type

Non-energy industrial process emissions reductions
☑ Other non-energy industrial process emissions reductions initiative, please specify :Green hydrogen generation to replace cracked ammonia

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

3567

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 3 category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

41500000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ Ongoing

(7.55.2.9) Comment

Green hydrogen generation to replace cracked ammonia and propane in bell annealing furnace

Row 5

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☑ Other energy efficiency in production processes initiative, please specify :Heater less vaporiser

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

488

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

9600000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

Propane Saving

Row 6

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Machine/equipment replacement

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

563

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

10200000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:
☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

Installation of electric forklifts

Row 7

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Motors and drives

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

4032

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

42600000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:
☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

Installation of motors and drives

Row 8

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Process optimization

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

1518

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

11600000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ Ongoing

(7.55.2.9) Comment

Reduction in Auxiliary Power Consumption in SMS section

Row 9

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Compressed air

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

2150

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

16400000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

Reduction in Overall SMS Furnace Power Consumption

Row 10

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Process optimization

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

26

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

500000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:
☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

Reduction in Thermal Energy/Fuel Consumption in SMS CCS Section

Row 11

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Process optimization

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

3796

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

28900000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:
☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

Reduction in Power consumption in Electric Arc Furnace with maximum consumption of Liquid Chrome in SMS Section

Row 12

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Process optimization

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

236

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

251700000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

112285000

(7.55.2.7) Payback period

Select from:

☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 21-30 years

(7.55.2.9) Comment

Installation of Filter Press for slurry dewatering leading to reduction in cake moisture and specific fuel consumption in pellet plant

Row 13

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Process optimization

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

157

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

1200000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

14000000

(7.55.2.7) Payback period

Select from:

☑ 11-15 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

Energy-Efficient Upgrade: Replacement of 300 kW Air Compressor with energy efficient new compressor

Row 14

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Process optimization

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

115

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

900000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

700000

(7.55.2.7) Payback period

Select from:
☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

Energy Optimization: Flow Optimization by installing VFD in Primary Pump-3 (SAF-1&2)

Row 15

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Process optimization

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

494

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

3700000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:
☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

Primary inlet temperature based control of seconadry Pump SAF-1&2

Row 16

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Motors and drives

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

309

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

2400000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

800000

(7.55.2.7) Payback period

Select from:

☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 21-30 years

(7.55.2.9) Comment

HBA 1 Cooling fan 4,5 & 6 installed drive on Place of DOL starter. HBA 2 Cooling fan 4,5 & 6 installed drive on Place of DOL starter

Row 17

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Motors and drives

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

47

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

400000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

1200000

(7.55.2.7) Payback period

Select from:

☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ 21-30 years

(7.55.2.9) Comment

COMBO Mill CAPL SSC spray header Motor Drive Installation in Place of DOL Starter. COMBO Mill HAPL SSC spray header Motor Drive Installation in Place of DOL Starter

Row 18

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Process optimization

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

221

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

10200000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

22300000

(7.55.2.7) Payback period

Select from:
☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ 21-30 years

(7.55.2.9) Comment

Ammonia roller sealing project in Horizontal Bright annealing furnace for Ammonia & Energy conservation

Row 19

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Automation

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

580

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

4500000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:
☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

Primary Air to Fuel Ratio Reduction For Boiler Efficiency and Mill Fineness Improvement

Row 20

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Reuse of steam

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

223

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

1200000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

1300000

(7.55.2.7) Payback period

Select from:

☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ Ongoing

(7.55.2.9) Comment

Thermal energy saving by insulating the Boiler #1 CRH line

Row 21

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Cooling technology

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

205

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

1000000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

1000000

(7.55.2.7) Payback period

Select from:

☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

Upgradation of cooling tower riser valve to Triple offset butterfly valve

Row 22

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Cooling technology

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

2426

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

12000000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

5000000

(7.55.2.7) Payback period

Select from:
☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

Implementation of Trickle Fills in Cooling Towers to Improve Heat Transfer Efficiency and Reduce Choking.

Row 23

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Product or service design

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

113

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

1700000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

4600000

(7.55.2.7) Payback period

Select from:
☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

Installation of VFD in U#1 CEP 1A

Row 24

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Product or service design

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

1655

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

27600000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

5600000

(7.55.2.7) Payback period

Select from:

☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ Ongoing

(7.55.2.9) Comment

Installation of VFD in U#1 ID Fan

Row 25

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Automation

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

126

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

1200000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

Modification Of ID Fan-2A & 2B IGV (Inlet Guide Vane) in Unit-2

Row 26

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Product or service design

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

38

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

800000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

900000

(7.55.2.7) Payback period

Select from:
☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

Deisgn modification of 2 nos of CT fan blade.

Row 27

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Product or service design

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

445

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

6400000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:
☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

Modification in Coal pipe in 14 MW

Row 28

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Process optimization

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

361

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

6900000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ Ongoing

(7.55.2.9) Comment

Row 29

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Process optimization

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

4242

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

38900000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

Idle power consumption Saving by Optimizing slab request timing to RHF

Row 30

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Process optimization

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

7

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

1600000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:
☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ 16-20 years

(7.55.2.9) Comment

BHF Performance Improvement through Furnace Pressure Control & Heat Loss Reduction

Row 31

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Reuse of water

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

230

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

1920000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

2998000

(7.55.2.7) Payback period

Select from:
☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ 16-20 years

(7.55.2.9) Comment

Installation of 200 KW - 3 VFDs on Entire plant's process water pumps to conserve energy at low water consumption hours

Row 32

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Process optimization

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

15

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

180000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

286100

(7.55.2.7) Payback period

Select from:

☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 16-20 years

(7.55.2.9) Comment

A 5.5 kW VFD has been installed at the oxygen cylinder filling station to enhance operational safety and achieve energy conservation.

Row 33

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Process optimization

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

636

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

7676069

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

35500000

(7.55.2.7) Payback period

Select from:

☑ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ 21-30 years

(7.55.2.9) Comment

Reclaim breaker feeder Installation at CRMHS

Row 34

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Process optimization

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

4278

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

235419

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:
☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

Annealing Bypass

Row 35

(7.55.2.1) Initiative category & Initiative type

Transportation
☑ Company fleet vehicle efficiency

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

661

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 3 category 7: Employee commuting

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:
☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

(7.55.2.9) Comment

CNG Bus

Row 36

(7.55.2.1) Initiative category & Initiative type

Transportation
☑ Company fleet vehicle efficiency

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

58

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ Ongoing

(7.55.2.9) Comment

Electrick Forklifts and others

Row 37

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Motors and drives

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

102

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

800000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

1200000

(7.55.2.7) Payback period

Select from:

☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ 21-30 years

(7.55.2.9) Comment

COMBO Furnace HP Blower Motor Drive Installation in Place of DOL Starter
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:
☑ Dedicated budget for energy efficiency

(7.55.3.2) Comment

Each year, JSL undertakes projects aimed at enhancing energy efficiency and reducing GHG emissions. These projects undergo rigorous evaluation based on their potential for energy savings and GHG reduction. Furthermore, we consider their contribution to cost optimization and production enhancement, assessing them using the payback period approach. All selected projects are integrated into the business plan and allocated the necessary budget accordingly. This approach ensures that our efforts to improve sustainability and mitigate climate impact are aligned with our overall business objectives.

Row 2

(7.55.3.1) Method

Select from:
☑ Dedicated budget for other emissions reduction activities

(7.55.3.2) Comment

Each year, JSL undertakes projects aimed at enhancing energy efficiency and reducing GHG emissions. These projects undergo rigorous evaluation based on their potential for energy savings and GHG reduction. Furthermore, we consider their contribution to cost optimization and production enhancement, assessing them using the payback period approach. All selected projects are integrated into the business plan and allocated the necessary budget accordingly. This approach ensures that our efforts to improve sustainability and mitigate climate impact are aligned with our overall business objectives.
[Add row]

(7.65) Disclose your organization's best available techniques as a percentage of total plant capacity.

Electric arc furnace: Scrap preheating

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:
☑ Other, please specify :Not applicable

(7.65.3) Comment

Technology available

Electric arc furnace: Oxy-fuel burners

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:
☑ Other, please specify :Not applicable

(7.65.3) Comment

Technology available

Electric arc furnace: Oxygen blowing for liquid steel oxidation or post combustion

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:
☑ Other, please specify :Not applicable

(7.65.3) Comment

Technology available

Electric arc furnace: Integrated, real-time process control and monitoring systems

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:
☑ Other, please specify :Not applicable

(7.65.3) Comment

Technology available

Casting: Absence of soaking pits and primary rolling of ingots

(7.65.1) % of total plant capacity

50

(7.65.2) Primary reason for not having technique

Select from:
☑ Other, please specify :Not applicable

(7.65.3) Comment

Technology available

Casting: Near net shape casting, e.g. thin slab, thin strip, etc.

(7.65.1) % of total plant capacity

50

(7.65.2) Primary reason for not having technique

Select from:
☑ Other, please specify :Not applicable

(7.65.3) Comment

Technology available

Hot rolling mill: Hot charging

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:

☑ Other, please specify :Not applicable

(7.65.3) Comment

Technology available

Hot rolling mill: Recuperative/regenerative burners

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:

☑ Other, please specify :Not applicable

(7.65.3) Comment

Technology available

Hot rolling mill: Walking beam furnace

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:

☑ Other, please specify :Not applicable

(7.65.3) Comment

Technology available

Hot rolling mill: Variable speed drives on combustion air fans of reheat furnace

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:
☑ Other, please specify :Not applicable

(7.65.3) Comment

Technology available

Other

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:
☑ Other, please specify :Not applicable

(7.65.3) Comment

JSW Steel ISP's are ZLD i.e zero liquid discharge plants. ZLD related techniques are already implemented
[Fixed row]

(7.73) Are you providing product level data for your organization’s goods or services?

Select from:

☑ No, I am not providing data

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☑ No

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

☑ No

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☑ No

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Calibrated water flow meters are installed at withdrawal points and integrated with digital monitoring systems to enable accurate measurement and real-time monitoring of water withdrawal volumes.

(9.2.4) Please explain

Water withdrawals are continuously monitored across all manufacturing facilities to support effective water stewardship and comprehensive water balance assessments. The Company tracks and reports water withdrawals by source, along with the measurement, treatment, and discharge methods adopted, including ETP, STP and ZLD systems, as applicable. Water quality is continuously assessed through externally certified laboratory testing to ensure compliance with applicable water quality standards. Water management practices are further supported by water stewardship initiatives, relevant standards and guidelines, water-related risk assessments, hydrological studies, and sensitivity and scenario analyses, where applicable. Oversight and governance of water-related performance and disclosures

are maintained through ESG Committee and management meetings, with relevant information incorporated into annual reporting and subject to external assurance, as applicable.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Water withdrawal volumes are measured at relevant withdrawal points using calibrated flow meters integrated with digital monitoring systems, enabling accurate and continuous monitoring of water withdrawals by source.

(9.2.4) Please explain

Water withdrawal volumes are systematically monitored and recorded separately by source, including surface water and groundwater, to enable accurate source-wise tracking of water use across operations. This source-level monitoring supports operational water management, water balance assessments, identification of water-use trends and dependencies, and compliance with applicable regulatory requirements and reporting obligations.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Jindal Stainless monitors water quality through a combination of online monitoring systems and periodic laboratory testing. Relevant water quality parameters are monitored at appropriate points across operations to enable timely identification of deviations and support effective management of water and wastewater quality.

(9.2.4) Please explain

Water quality parameters are systematically monitored at relevant operational locations across Jindal Stainless' facilities to assess water and wastewater quality and ensure compliance with applicable regulatory requirements and prescribed standards. The monitoring results are periodically reviewed to identify any deviations, support timely corrective actions, and strengthen effective water management and stewardship across the Company's operations.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Flow meters, together with ETP and STP monitoring systems, are deployed across relevant facilities to systematically measure and monitor wastewater generation, treatment, discharge and reuse.

(9.2.4) Please explain

Jindal Stainless operates under a Zero Liquid Discharge (ZLD) framework at relevant facilities, whereby wastewater generated from operations is systematically collected, monitored and treated through appropriate treatment systems before being recovered and reused within the facilities. This approach minimizes the need for freshwater withdrawals, promotes water recycling and resource efficiency, and prevents the discharge of treated wastewater into the environment, thereby supporting the Company's water stewardship objectives and regulatory compliance.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Water balance monitoring and water recycling systems are maintained across relevant facilities to systematically track and record water discharge volumes by destination. Discharges, where applicable, are categorized based on the receiving destination, including surface water, groundwater, third-party treatment or disposal facilities, and other relevant destinations.

(9.2.4) Please explain

Jindal Stainless operates under a Zero Liquid Discharge (ZLD) framework at relevant manufacturing facilities, under which wastewater generated from operations is systematically collected, monitored and treated through appropriate treatment systems. The treated wastewater is subsequently recovered and reused within the facilities, thereby reducing freshwater requirements and minimizing wastewater discharge to the environment. The ZLD approach supports efficient water use, increased recycling and reuse, and responsible management of water resources while contributing to compliance with applicable environmental requirements.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

ETP and STP performance monitoring and flow measurement systems are deployed at relevant facilities to quantify and track wastewater discharge volumes by treatment method.

(9.2.4) Please explain

Wastewater volumes processed through various treatment systems are continuously monitored and recorded prior to recycling and reuse. This monitoring enables the Company to track treatment volumes and performance, verify the quantity of wastewater recovered for reuse, and support effective water balance management. The data are periodically reviewed to ensure consistency with applicable treatment requirements and to identify opportunities to enhance wastewater recycling, reuse and overall water efficiency.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Water discharge quality is systematically monitored through a combination of online analyzers and periodic laboratory testing of relevant effluent quality parameters.

(9.2.4) Please explain

Treated wastewater quality is regularly monitored across relevant facilities through defined water quality parameters to verify the effectiveness of wastewater treatment and assess compliance with applicable regulatory standards and internal water reuse criteria. Monitoring results are reviewed prior to reuse or discharge to ensure that treated wastewater meets the required quality specifications, supports safe and effective water reuse, and minimizes potential environmental impacts.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Emissions to water are systematically assessed through periodic laboratory analysis and applicable environmental compliance testing of relevant effluent quality parameters and priority substances.

(9.2.4) Please explain

Relevant water quality parameters, including nitrates, phosphates, pesticides and other applicable priority substances, are continuously assessed through laboratory testing as part of wastewater treatment performance monitoring and environmental compliance processes. The results are evaluated against applicable regulatory requirements and prescribed discharge standards to verify the effectiveness of treatment systems, identify potential deviations, and support appropriate corrective actions. This monitoring also helps ensure that treated wastewater meets the required quality criteria prior to reuse or discharge and supports responsible management of potential impacts on receiving water bodies.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

The temperature of treated wastewater is continuously monitored using online temperature sensors installed at relevant treatment and discharge points. The monitoring systems enable real-time tracking of wastewater temperature and timely identification of any deviations from applicable regulatory requirements or internal operating criteria.

(9.2.4) Please explain

The temperature of treated wastewater is continuously monitored as part of the wastewater treatment and discharge management process. Temperature measurements are reviewed against applicable regulatory requirements and prescribed discharge criteria to identify potential deviations and support timely corrective action. This monitoring helps ensure effective treatment performance, regulatory compliance, and responsible management of treated wastewater prior to reuse or discharge.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Total water consumption is systematically determined through facility-level water balance assessments, supported by calibrated flow meters and digital water monitoring systems. Water consumption is calculated by reconciling water withdrawals with water returned, discharged, recycled, and reused across relevant operations.

(9.2.4) Please explain

Total water consumption is systematically calculated using monitored data on water withdrawals, treatment, recycling, reuse, and consumption across relevant manufacturing facilities. Facility-level water data are consolidated through water balance assessments to quantify overall water consumption and reconcile water inputs and outputs. This approach supports consistent tracking of water use, assessment of water efficiency and recycling performance, and reliable reporting of the Company's total water consumption.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ At least once a month

(9.2.3) Method of measurement

Water recycled and reused is systematically measured using calibrated flow meters and dedicated water recycling and reuse monitoring systems installed at relevant facilities.

(9.2.4) Please explain

The volume of water recycled and reused is systematically monitored and recorded across relevant manufacturing facilities using established water monitoring and accounting systems. Under the Zero Liquid Discharge (ZLD) framework, treated wastewater is recovered, recycled, and reused within operations, reducing dependence on freshwater withdrawals and minimizing wastewater discharge. The monitored recycling and reuse data are incorporated into facility-level water balance assessments to track performance, quantify water savings, and identify further opportunities to enhance water efficiency and circular water management.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ At least once a month

(9.2.3) Method of measurement

The availability and functionality of WASH facilities are assessed through periodic inspections, audits, and facility maintenance records.

(9.2.4) Please explain

WASH facilities are regularly inspected, maintained, and monitored across relevant facilities to ensure the consistent availability, accessibility, and adequate functioning of safe drinking water, sanitation, and hygiene services for all workers. Routine checks and maintenance help identify and address any gaps or deficiencies in WASH infrastructure, supporting hygienic working conditions and alignment with applicable health, safety, and regulatory requirements.
[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters)

14928.4

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Investment in water-smart technology/process

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Investment in water-smart technology/process

(9.2.2.6) Please explain

Jindal Stainless' water withdrawals are primarily sourced from surface water and are systematically monitored through calibrated flow meters and digital monitoring systems across relevant facilities. The Company conducts periodic water-use and water-balance assessments to evaluate water dependency, consumption patterns and efficiency opportunities, and implements water conservation, recycling and reuse measures, including Zero Liquid Discharge (ZLD) practices, to reduce freshwater requirements and strengthen responsible water stewardship across its operations.

Total discharges

(9.2.2.1) Volume (megaliters)

0

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Investment in water-smart technology/process

(9.2.2.4) Five-year forecast

Select from:

☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☑ Investment in water-smart technology/process

(9.2.2.6) Please explain

The Installed CRM & HSM ETP cum Zero Liquid Discharge (ZLD) Plant is designed to treat 1,500 m³/day (75 m³/hr) of wastewater through an integrated clarifier, filtration, membrane-based recovery and ZLD system. The treatment train comprising High-Rate Solids Contact Clarifier (HRSCC), Multi Grade Filtration (MGF), Ultrafiltration (UF), RO-I, RO-II and Permeate Polishing RO (PPRO), significantly improves water quality by reducing TDS from ~30,000 mg/L to <200 mg/L used in our process just like fresh water. producing high-quality water suitable for reuse within plant operations. The reject streams from the RO systems are further treated in the Mechanical Vapor Recompression Evaporator (MVRE) and Agitated Thin Film Dryer (ATFD), where water is recovered as reusable condensate and residual dissolved solids are converted into dry salts for safe disposal, ensuring 100% Zero Liquid Discharge (ZLD). The project enables recovery and reuse of wastewater, reduces freshwater dependency, prevents environmental discharge, promotes circular water economy, and strengthens JSL's Environmental, Social and Governance (ESG) performance through sustainable water management, resource efficiency, regulatory compliance and responsible waste handling.

Total consumption

(9.2.2.1) Volume (megaliters)

13139.8

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Investment in water-smart technology/process

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Investment in water-smart technology/process

(9.2.2.6) Please explain

Jindal Stainless manages water consumption through a site-wide water stewardship programme focused on reducing freshwater dependency while supporting sustainable operational growth. The programme integrates water efficiency, recycling and reuse, and process-level conservation measures across relevant facilities, supported by regular water balance and water-use assessments. These initiatives contribute to the Company's long-term objective of achieving water neutrality by 2033 while strengthening water security, resource efficiency, and responsible water management across its operations.
[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☑ Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

2095.47

(9.2.4.3) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☑ Investment in water-smart technology/process

(9.2.4.5) Five-year forecast

Select from:

☑ Lower

(9.2.4.6) Primary reason for forecast

Select from:

☑ Investment in water-smart technology/process

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

14.04

(9.2.4.8) Identification tool

Identification tool used

☑ WRI Aqueduct

☑ Other, please specify :Internal Water Risk Assessment

(9.2.4.9) Please explain

Jindal Stainless Limited (JSL) conducts periodic water-risk assessments across its key facilities to identify water-related dependencies, risks and opportunities, considering physical risks such as water scarcity, drought, flooding and water quality, as well as operational, regulatory and community-related risks. JSL uses tools including the WRI Aqueduct Water Risk Atlas, supplemented by site-level water availability and watershed assessments, to identify current and forward-looking water-stress exposure. Water risks are integrated into JSL's environmental and risk-management framework, with mitigation focused on reducing freshwater dependency through water conservation, reuse, recycling, rainwater harvesting, wastewater treatment and Zero Liquid Discharge (ZLD). JSL maintains closed-loop water systems with 100% internal recycling at its key manufacturing facilities. JSL has set a target to achieve water neutrality by 2033. Progress is monitored through water withdrawal and intensity indicators, with water intensity improving from 7.36 m^3/tcs in FY2025 to 6.53 m^3/tcs in FY2026, supporting reduced freshwater dependency and enhanced operational water resilience.

[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:
☑ Relevant

(9.2.7.2) Volume (megaliters)

14928.4

(9.2.7.3) Comparison with previous reporting year

Select from:
☑ Lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:
☑ Investment in water-smart technology/process

(9.2.7.5) Please explain

Surface water is the primary source for JSL's manufacturing operations, mainly from the Brahmani River at Jajpur and Balsamand Canal/Western Yamuna Canal at Hisar, supplemented by rainwater harvesting. Recognizing the potential exposure associated with surface-water dependency, JSL prioritizes reducing freshwater withdrawals through water efficiency, recycling, reuse and closed-loop systems. Water intensity improved from 7.36 m³/tcs in FY25 to 6.53 m³/tcs in FY26, contributing to lower water withdrawals. JSL maintains 100% internal water recycling under its Zero Liquid Discharge (ZLD) framework, strengthening operational resilience to water scarcity and supporting its 2033 water-neutrality ambition.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

JSL does not withdraw brackish surface water/sea water for its operations. Accordingly, brackish surface water/sea water withdrawal is not applicable to the Company's current water-sourcing profile.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

JSL does not withdraw renewable groundwater for its operations. Accordingly, renewable groundwater withdrawal is not applicable to the Company's current water-sourcing profile.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

JSL does not withdraw non-renewable groundwater for its operations. Accordingly, non-renewable groundwater withdrawal is not applicable to the Company's current water-sourcing profile.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

JSL does not withdraw produced/entrained water for its operations. Accordingly, produced/entrained water withdrawal is not applicable to the Company's current water-sourcing profile.

Third party sources

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

JSL does not withdraw third party sourced water for its operations. Accordingly, third party sourced water withdrawal is not applicable to the Company's current water-sourcing profile.
[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:

☑ Not relevant

(9.2.8.5) Please explain

JSL maintains a Zero Liquid Discharge status across all its facilities. Hence, we do not discharge water into any bodies or to any facility outside our plant boundary. The Installed CRM & HSM ETP cum Zero Liquid Discharge (ZLD) Plant is designed to treat 1,500 m³/day (75 m³/hr) of wastewater through an integrated clarifier, filtration, membrane-based recovery and ZLD system. The treatment train comprising High-Rate Solids Contact Clarifier (HRSCC), Multi Grade Filtration (MGF), Ultrafiltration (UF), RO-I, RO-II and Permeate Polishing RO (PPRO), significantly improves water quality by reducing TDS from ~30,000 mg/L to <200 mg/L used in our process just like fresh water. producing high-quality water suitable for reuse within plant operations. The reject streams from the RO systems are further treated in the Mechanical Vapor Recompression Evaporator (MVRE) and Agitated Thin Film Dryer (ATFD), where water is recovered as reusable condensate.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:
☑ Not relevant

(9.2.8.5) Please explain

JSL maintains a Zero Liquid Discharge status across all its facilities. Hence, we do not discharge water into any brackish surface water or seawater bodies.

Groundwater

(9.2.8.1) Relevance

Select from:
☑ Not relevant

(9.2.8.5) Please explain

JSL maintains a Zero Liquid Discharge status across all its facilities. Hence, we do not discharge water into any groundwater bodies.

Third-party destinations

(9.2.8.1) Relevance

Select from:
☑ Not relevant

(9.2.8.5) Please explain

JSL maintains a Zero Liquid Discharge status across all its facilities. Hence, we do not discharge water into any third-party destinations.
[Fixed row]

(9.2.9) Indicate the highest level to which your wastewater is treated (either by your organization or a third party) before being discharged to the environment.

Quaternary treatment

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

Wastewater is treated through advanced treatment systems and recycled for reuse within operations under the Company's ZLD framework. No wastewater is discharged outside plant boundaries. The Installed CRM & HSM ETP cum Zero Liquid Discharge (ZLD) Plant is designed to treat 1,500 m³/day (75 m³/hr) of wastewater through an integrated clarifier, filtration, membrane-based recovery and ZLD system. The treatment train comprising High-Rate Solids Contact Clarifier (HRSCC), Multi Grade Filtration (MGF), Ultrafiltration (UF), RO-I, RO-II and Permeate Polishing RO (PPRO), significantly improves water quality by reducing TDS from ~30,000 mg/L to <200 mg/L used in our process just like fresh water. producing high-quality water suitable for reuse within plant operations. The reject streams from the RO systems are further treated in the Mechanical Vapor Recompression Evaporator (MVRE) and Agitated Thin Film Dryer (ATFD), where water is recovered as reusable condensate and residual dissolved solids are converted into dry salts for safe disposal, ensuring 100% Zero Liquid Discharge (ZLD). The project enables recovery and reuse of wastewater, reduces freshwater dependency, prevents environmental discharge, promotes circular water economy, and strengthens JSL's Environmental, Social and Governance (ESG) performance through sustainable water management, resource efficiency, regulatory compliance and responsible waste handling.

Tertiary treatment

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

Wastewater is treated through advanced treatment systems and recycled for reuse within operations under the Company's ZLD framework. No wastewater is discharged outside plant boundaries. The Installed CRM & HSM ETP cum Zero Liquid Discharge (ZLD) Plant is designed to treat 1,500 m³/day (75 m³/hr) of wastewater through an integrated clarifier, filtration, membrane-based recovery and ZLD system. The treatment train comprising High-Rate Solids Contact Clarifier (HRSCC), Multi Grade Filtration (MGF), Ultrafiltration (UF), RO-I, RO-II and Permeate Polishing RO (PPRO), significantly improves water quality by reducing TDS from ~30,000 mg/L to <200 mg/L used in our process just like fresh water. producing high-quality water suitable for reuse within plant operations. The reject streams from the RO systems are further treated in the Mechanical Vapor Recompression Evaporator (MVRE) and Agitated Thin Film Dryer (ATFD), where water is recovered as reusable condensate and residual dissolved solids are converted into dry salts for safe disposal, ensuring 100% Zero Liquid Discharge (ZLD). The project enables recovery and reuse of wastewater, reduces freshwater dependency, prevents environmental discharge, promotes circular water economy, and strengthens JSL's Environmental, Social and Governance (ESG) performance through sustainable water management, resource efficiency,

Secondary treatment

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

Wastewater is treated through advanced treatment systems and recycled for reuse within operations under the Company's ZLD framework. No wastewater is discharged outside plant boundaries. The Installed CRM & HSM ETP cum Zero Liquid Discharge (ZLD) Plant is designed to treat 1,500 m³/day (75 m³/hr) of wastewater through an integrated clarifier, filtration, membrane-based recovery and ZLD system. The treatment train comprising High-Rate Solids Contact Clarifier (HRSCC), Multi Grade Filtration (MGF), Ultrafiltration (UF), RO-I, RO-II and Permeate Polishing RO (PPRO), significantly improves water quality by reducing TDS from ~30,000 mg/L to <200 mg/L used in our process just like fresh water. producing high-quality water suitable for reuse within plant operations. The reject streams from the RO systems are further treated in the Mechanical Vapor Recompression Evaporator (MVRE) and Agitated Thin Film Dryer (ATFD), where water is recovered as reusable condensate and residual dissolved solids are converted into dry salts for safe disposal, ensuring 100% Zero Liquid Discharge (ZLD). The project enables recovery and reuse of wastewater, reduces freshwater dependency, prevents environmental discharge, promotes circular water economy, and strengthens JSL's Environmental, Social and Governance (ESG) performance through sustainable water management, resource efficiency,

Primary treatment only

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

Wastewater is treated through advanced treatment systems and recycled for reuse within operations under the Company's ZLD framework. No wastewater is discharged outside plant boundaries. The Installed CRM & HSM ETP cum Zero Liquid Discharge (ZLD) Plant is designed to treat 1,500 m³/day (75 m³/hr) of wastewater through an integrated clarifier, filtration, membrane-based recovery and ZLD system. The treatment train comprising High-Rate Solids Contact Clarifier (HRSCC), Multi Grade Filtration (MGF), Ultrafiltration (UF), RO-I, RO-II and Permeate Polishing RO (PPRO), significantly improves water quality by reducing TDS from ~30,000 mg/L to <200 mg/L used in our process just like fresh water. producing high-quality water suitable for reuse within plant operations. The reject streams from the RO systems are further treated in the Mechanical Vapor Recompression Evaporator (MVRE) and Agitated Thin Film Dryer (ATFD), where water is recovered as reusable condensate and residual dissolved solids are converted into dry salts for safe disposal, ensuring 100% Zero Liquid Discharge (ZLD). The project enables recovery and reuse of wastewater, reduces freshwater dependency, prevents environmental discharge, promotes circular water economy, and strengthens JSL's Environmental, Social and Governance (ESG) performance through sustainable water management, resource efficiency,

No treatment

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

Wastewater is treated through advanced treatment systems and recycled for reuse within operations under the Company's ZLD framework. No wastewater is discharged outside plant boundaries. The Installed CRM & HSM ETP cum Zero Liquid Discharge (ZLD) Plant is designed to treat 1,500 m³/day (75 m³/hr) of wastewater through an integrated clarifier, filtration, membrane-based recovery and ZLD system. The treatment train comprising High-Rate Solids Contact Clarifier (HRSCC), Multi Grade Filtration (MGF), Ultrafiltration (UF), RO-I, RO-II and Permeate Polishing RO (PPRO), significantly improves water quality by reducing TDS from ~30,000 mg/L to <200 mg/L used in our process just like fresh water. producing high-quality water suitable for reuse within plant operations. The reject streams from the RO systems are further treated in the Mechanical Vapor Recompression Evaporator (MVRE) and Agitated Thin Film Dryer (ATFD), where water is recovered as reusable condensate and residual dissolved solids are converted into dry salts for safe disposal, ensuring 100% Zero Liquid Discharge (ZLD). The project enables recovery and reuse of wastewater, reduces freshwater dependency, prevents environmental discharge, promotes circular water economy, and strengthens JSL's Environmental, Social and Governance (ESG) performance through sustainable water management, resource efficiency,

Unknown

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

Wastewater is treated through advanced treatment systems and recycled for reuse within operations under the Company's ZLD framework. No wastewater is discharged outside plant boundaries. The Installed CRM & HSM ETP cum Zero Liquid Discharge (ZLD) Plant is designed to treat 1,500 m³/day (75 m³/hr) of wastewater through an integrated clarifier, filtration, membrane-based recovery and ZLD system. The treatment train comprising High-Rate Solids Contact Clarifier (HRSCC), Multi Grade Filtration (MGF), Ultrafiltration (UF), RO-I, RO-II and Permeate Polishing RO (PPRO), significantly improves water quality by reducing TDS from ~30,000 mg/L to <200 mg/L used in our process just like fresh water. producing high-quality water suitable for reuse within plant operations. The reject streams from the RO systems are further treated in the Mechanical Vapor Recompression Evaporator (MVRE) and Agitated Thin Film Dryer (ATFD), where water is recovered as reusable condensate and residual dissolved solids are converted into dry salts for safe disposal, ensuring 100% Zero Liquid Discharge (ZLD). The project enables recovery and reuse of wastewater, reduces freshwater dependency, prevents environmental discharge, promotes circular water economy, and strengthens JSL's Environmental, Social and Governance (ESG) performance through sustainable water management, resource efficiency,
[Fixed row]

(9.2.10) Provide details of your organization’s emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

(9.2.10.1) Emissions to water in the reporting year (metric tons)

0

(9.2.10.2) Categories of substances included

Select all that apply

☑ Nitrates

☑ Phosphates

☑ Pesticides

(9.2.10.4) Please explain

JSL operates a Zero Liquid Discharge (ZLD) framework with 100% internal water recycling across its manufacturing facilities. Process wastewater is treated through advanced treatment systems and fully reused within operations, with no process wastewater discharged beyond plant boundaries. Accordingly, during FY2025–26, JSL reported no emissions of nitrates, phosphates, pesticides or other priority substances to receiving water bodies, thereby minimizing potential impacts on surrounding water resources and ecosystems.
[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ Yes, we have assessed this value chain stage and identified facilities with substantive water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

2

(9.3.3) % of facilities in direct operations that this represents

Select from:

☑ 100%

(9.3.4) Please explain

JSL conducts site-level water-risk assessments for its two major manufacturing facilities at Hisar and Jajpur, evaluating water-related dependencies, impacts, risks and opportunities across water availability, quality, watershed conditions, climate-related hazards, regulatory requirements and shared water resources. The assessments recognise the sites' dependence on surface-water sources, including the Balsamand Canal/Western Yamuna Canal at Hisar and the Brahmani River at Jajpur, and consider potential supply disruption, water stress, flooding/drought, upstream water-quality impacts and evolving regulatory requirements. JSL also considers forward-looking water availability and water-stress conditions using established analytical tools. The identified risks are addressed through JSL's water-stewardship programme, including water conservation, closed-loop systems, advanced wastewater treatment, Zero Liquid Discharge (ZLD), 100% internal water recycling and rainwater harvesting. Water management is a material sustainability priority, with JSL targeting water neutrality by 2033 to reduce freshwater dependency and strengthen long-term resilience to water-related risks.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ Yes, we have assessed this value chain stage and identified facilities with substantive water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

1

(9.3.4) Please explain

JSL's water-risk assessment extends beyond direct operational dependencies to consider upstream water-related risks associated with critical raw material sourcing and supplier locations. The assessment considers watershed conditions, water availability and stress, potential supply disruptions and the resilience of critical supply chains. Water-related dependencies and risks associated with key raw materials and supplier locations are considered within JSL's broader ESG and enterprise risk-management framework, supporting identification of potential upstream vulnerabilities and informing supplier and value-chain resilience measures.
[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:
☑ Facility 1

(9.3.1.2) Facility name (optional)

JSL Jajpur Integrated Steel Plant

(9.3.1.3) Value chain stage

Select from:
☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

The facility operates under JSL's Zero Liquid Discharge (ZLD) framework, whereby treated wastewater is fully recycled and reused within operations. Consequently, there is no process wastewater discharge beyond the facility boundary, resulting in zero water discharge to receiving water bodies.

(9.3.1.7) Country/Area & River basin

India

☑ Brahmani River (Bhahmani)

(9.3.1.8) Latitude

20.961363

(9.3.1.9) Longitude

86.04987

(9.3.1.10) Located in area with water stress

Select from:

☑ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

12832.93

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

12832.93

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.27) Total water consumption at this facility (megaliters)

11044.33

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

The facility operates under JSL's Zero Liquid Discharge (ZLD) framework, resulting in zero process wastewater discharge to all receiving destinations. Its integrated ETP-cum-ZLD plant is designed to treat up to 1,500 m³/day (75 m³/hour) of wastewater through clarification, filtration, ultrafiltration and multi-stage reverse osmosis (RO), followed by Mechanical Vapour Recompression Evaporation (MVRE) and an Agitated Thin Film Dryer (ATFD). The treatment system reduces TDS from approximately 30,000 mg/L to below 200 mg/L, enabling recovery of high-quality water for reuse within plant operations. RO reject streams are further processed through MVRE and ATFD, recovering water as reusable condensate while converting residual dissolved solids into dry salts for appropriate disposal. This closed-loop system enables 100% ZLD, reduces freshwater dependency, prevents wastewater discharge to receiving water bodies and supports JSL's circular water-management and water-resilience objectives.

Row 2

(9.3.1.1) Facility reference number

Select from:

☑ Facility 2

(9.3.1.2) Facility name (optional)

JSL Hisar Integrated Steel Plant

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

The facility operates under JSL's Zero Liquid Discharge (ZLD) framework, whereby treated wastewater is fully recycled and reused within operations. Consequently, there is no process wastewater discharge beyond the facility boundary, resulting in zero water discharge to receiving water bodies.

(9.3.1.7) Country/Area & River basin

India

☑ Other, please specify :Balsamand Canal/Western Yamuna Canal

(9.3.1.8) Latitude

29.130166

(9.3.1.9) Longitude

75.77134

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

2095.47

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

2095.47

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.27) Total water consumption at this facility (megaliters)

2095.47

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

The facility operates under JSL's Zero Liquid Discharge (ZLD) framework and is located in a water-stressed area, making efficient water use and freshwater dependency reduction key operational priorities. Its integrated ETP-cum-ZLD plant is designed to treat up to 1,500 m³/day (75 m³/hour) of wastewater through clarification, filtration, ultrafiltration and multi-stage reverse osmosis (RO), followed by Mechanical Vapour Recompression Evaporation (MVRE) and an Agitated Thin Film Dryer (ATFD). The treatment system reduces TDS from approximately 30,000 mg/L to below 200 mg/L, enabling recovery of high-quality water for reuse within plant operations. RO reject streams are further processed through MVRE and ATFD, recovering water as reusable condensate while converting residual dissolved solids into dry salts for appropriate disposal. This closed-loop system enables 100% ZLD and eliminates process wastewater discharge to receiving water bodies. Recognizing the facility's exposure to water stress, JSL has continued to deploy technological and process-efficiency interventions to optimize water use, increase recycling and reuse, and reduce freshwater dependency. These measures have contributed to a year-on-year reduction in water consumption, strengthening the facility's resilience to water scarcity while supporting JSL's broader water-neutrality ambition for 2033.
[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ ISAE 3000

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ ISAE 3000

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ ISAE 3000

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ ISAE 3000

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ ISAE 3000

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ ISAE 3000

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ ISAE 3000

Water consumption – total volume

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply
☑ ISAE 3000
[Fixed row]

(9.5) Provide a figure for your organization’s total water withdrawal efficiency.

(9.5.1) Revenue (currency)

426800000000

(9.5.2) Total water withdrawal efficiency

28589801.99

(9.5.3) Anticipated forward trend

JSL expects continued improvement in water-withdrawal efficiency through increased recycling and reuse, process optimization and conservation initiatives. Its 100% internal water recycling and ZLD framework reduce freshwater dependency by recovering and reusing water within operations. These measures, supported by the 2033 water-neutrality target, are expected to improve water productivity and resilience to water-stress risks.
[Fixed row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

(9.13.1) Products contain hazardous substances

Select from:

☑ No

(9.13.2) Comment

Jindal Stainless' products are manufactured in accordance with applicable product safety and environmental requirements. The Company maintains REACH and RoHS certifications for its 200, 300 and 400 series stainless-steel grades, covering applicable restricted substances under the latest requirements. JSL monitors product composition and regulatory requirements to ensure that restricted or hazardous substances are not intentionally incorporated above applicable regulatory thresholds. Product stewardship is embedded within JSL's ESG framework, supported by quality controls, laboratory testing and regulatory compliance processes. [Fixed row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

☑ Yes

(9.14.2) Value chain stage where low water impact is assessed

Select all that apply

☑ Direct operations

☑ Downstream value chain

☑ Upstream value chain

(9.14.3) Indicator used to assess water impact

Water quantity

☑ Lower water intensity than conventional products/services

(9.14.4) Have you used a certification standard to classify your products/services as low water impact?

Select from:

☑ No

(9.14.5) Definition used to classify low water impact

JSL has not relied on any third-party certification standard for this classification. Instead, the classification is based on internal benchmarking of water intensity against stainless-steel industry averages and conventional production practices, supported by verified water stewardship performance data and site-level water management practices.

(9.14.7) Please explain

JSL has implemented comprehensive water-stewardship measures across its operations, including 100% internal water recycling, Zero Liquid Discharge (ZLD), water-efficiency and conservation initiatives, and a target to achieve water neutrality by 2033. These measures have enabled the company to sustain production with lower water withdrawal per tonne of output compared to conventional stainless-steel manufacturing benchmarks. Continuous investment in water-efficient technologies, rainwater harvesting, and recycling infrastructure has further reduced dependency on freshwater sources, reinforcing the lower water intensity of JSL's products relative to stainless-steel industry norms.
[Fixed row]

(9.15) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category	Science-based target set in this target category according to SBTN guidance
Water pollution	*Select from:*	*Select from:*

	Target set in this category	Science-based target set in this target category according to SBTN guidance
	☑ Yes	☑ No, but we plan to within the next two years
Water withdrawals	*Select from:* ☑ Yes	*Select from:* ☑ No, but we plan to within the next two years
Water, Sanitation, and Hygiene (WASH) services	*Select from:* ☑ Yes	
Other	*Select from:* ☑ No, but we plan to within the next two years	

[Fixed row]

(9.15.1) Provide details of your water-related targets and the progress made.

Row 1

(9.15.1.1) Target reference number

Select from:

☑ Water target 1

(9.15.1.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.1.3) Category of target & Quantitative metric

Water withdrawals

☑ Reduction in total water withdrawals

(9.15.1.4) Date target was set

03/31/2025

(9.15.1.5) End date of base year

03/31/2025

(9.15.1.6) Base year figure

15077.89

(9.15.1.7) End date of target year

12/31/2033

(9.15.1.8) Target year figure

0

(9.15.1.9) Reporting year figure

14928.4

(9.15.1.10) Target status in reporting year

Select from:

☑ Underway

(9.15.1.11) % of target achieved relative to base year

1

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☑ Sustainable Development Goal 6

(9.15.1.13) Explain target coverage and identify any exclusions

Jindal Stainless has set a long-term target to achieve water neutrality at its Jajpur and Hisar manufacturing facilities by 2033. The target will be advanced through water conservation, efficiency improvements, recycling, reuse and replenishment initiatives, supported by the Company's Zero Liquid Discharge (ZLD) framework and 100% internal water recycling. Progress is periodically monitored and reviewed against water-management objectives to drive continuous improvement in water efficiency, reduce freshwater dependency and strengthen resilience to water-related risks.

(9.15.1.14) Plan for achieving target, and progress made to the end of the reporting year

JSL has established a comprehensive Zero Liquid Discharge (ZLD) framework across its manufacturing operations, supported by 100% internal water recycling at relevant facilities. Advanced wastewater treatment systems, including reverse osmosis (RO) and oily wastewater treatment, are deployed to improve effluent quality, recover water and enable its reuse within manufacturing processes. Treatment performance and recycled-water quality are regularly monitored, including through periodic third-party testing, to support regulatory compliance, process integrity and continuous improvement in water efficiency.

(9.15.1.16) Is this a science-based target according to SBTN?

Select from:

☑ Yes, we consider this a science-based target, but we have not committed to seek validation by the Accountability Accelerator within the next two years

(9.15.1.18) Further details of target

Water efficiency is integrated across Jindal Stainless' manufacturing operations, balancing production requirements with responsible use of shared water resources. The Company conducts periodic water use assessments across its operations to identify opportunities to improve water efficiency, reduce water losses, and enhance water productivity. Assessment findings support the prioritisation of conservation measures, process improvements, and investments in water-efficient technologies. Best Available Technologies (BATs), including Zero Liquid Discharge (ZLD) systems, Effluent Treatment Plants (ETPs), Sewage Treatment Plants (STPs), advanced wastewater treatment and recycling systems, rainwater harvesting infrastructure, and online water monitoring systems, support reduced freshwater withdrawal, improved water-use efficiency, and increased water reuse and recycling across operations. Alignment with SDG 6 and leading steel industry practices further strengthens the Company's water management framework. Water stewardship is also reinforced by employee awareness and capability-building programmes focused on responsible water use, water conservation, and efficient operational practices. Employees and operational teams receive periodic training on water management practices, recycling initiatives, and opportunities to improve water efficiency across manufacturing operations.

Row 2

(9.15.1.1) Target reference number

Select from:

☑ Water target 2

(9.15.1.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.1.3) Category of target & Quantitative metric

Water, Sanitation, and Hygiene (WASH) services

☑ Increase in the proportion of employees using safely managed sanitation services, including a hand-washing facility with soap and water

(9.15.1.4) Date target was set

03/31/2025

(9.15.1.5) End date of base year

03/31/2025

(9.15.1.6) Base year figure

100

(9.15.1.7) End date of target year

12/31/2033

(9.15.1.8) Target year figure

100

(9.15.1.9) Reporting year figure

100

(9.15.1.10) Target status in reporting year

Select from:

☑ Achieved and maintained

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☑ Sustainable Development Goal 6

(9.15.1.13) Explain target coverage and identify any exclusions

The target covers all Jindal Stainless manufacturing facilities and their employees and workers, with the objective of increasing the proportion of employees using safely managed sanitation services, including access to hand-washing facilities with soap and water. The target is applicable across the Company's manufacturing footprint and is not limited to specific sites, employee categories or operating locations. No manufacturing facility or employee/worker population is excluded from the target coverage.

(9.15.1.15) Actions which contributed most to achieving or maintaining this target

Key actions include ensuring the availability of functional sanitation facilities and hand-washing stations equipped with adequate soap and water, supported by regular facility-level inspections and maintenance. The Company also conducts periodic WASH facility inspections, hygiene monitoring and EHS checks to verify accessibility, functionality and hygiene standards across locations. These measures, together with timely corrective actions and routine upkeep, have enabled JSL to achieve and maintain 100% WASH coverage.

(9.15.1.18) Further details of target

JSL has achieved 100% coverage of the target across its manufacturing facilities through a structured approach to WASH management. The achievement has been supported by the provision and upkeep of appropriate sanitation infrastructure, reliable access to water and hygiene amenities, and integration of WASH requirements into facility-level EHS management and compliance practices. Going forward, JSL will continue periodic monitoring, preventive maintenance, EHS inspections and corrective actions to sustain the target and ensure uninterrupted access to safely managed sanitation and hygiene services.

Row 3

(9.15.1.1) Target reference number

Select from:

☑ Water target 3

(9.15.1.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.1.3) Category of target & Quantitative metric

Water pollution

☑ Increase in water use met through recycling/reuse

(9.15.1.4) Date target was set

03/31/2025

(9.15.1.5) End date of base year

03/31/2025

(9.15.1.6) Base year figure

2393676

(9.15.1.7) End date of target year

12/31/2033

(9.15.1.8) Target year figure

4718650

(9.15.1.9) Reporting year figure

2831190

(9.15.1.10) Target status in reporting year

Select from:

☑ Underway

(9.15.1.11) % of target achieved relative to base year

19

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☑ Sustainable Development Goal 6

(9.15.1.13) Explain target coverage and identify any exclusions

Jindal Stainless has set a long-term target to achieve water neutrality at its Jajpur and Hisar manufacturing facilities by 2033. The target will be advanced through water conservation, efficiency improvements, recycling, reuse and replenishment initiatives, supported by the Company's Zero Liquid Discharge (ZLD) framework and 100% internal water recycling. Progress is periodically monitored and reviewed against water-management objectives to drive continuous improvement in water efficiency, reduce freshwater dependency and strengthen resilience to water-related risks.

(9.15.1.14) Plan for achieving target, and progress made to the end of the reporting year

JSL has established a comprehensive Zero Liquid Discharge (ZLD) framework across its manufacturing operations, supported by 100% internal water recycling at relevant facilities. Advanced wastewater treatment systems, including reverse osmosis (RO) and oily wastewater treatment, are deployed to improve effluent quality, recover water and enable its reuse within manufacturing processes. Treatment performance and recycled-water quality are regularly monitored, including through periodic third-party testing, to support regulatory compliance, process integrity and continuous improvement in water efficiency.

(9.15.1.18) Further details of target

Water efficiency is integrated across Jindal Stainless' manufacturing operations, balancing production requirements with responsible use of shared water resources. The Company conducts periodic water use assessments across its operations to identify opportunities to improve water efficiency, reduce water losses, and enhance water productivity. Assessment findings support the prioritisation of conservation measures, process improvements, and investments in water-efficient technologies. Best Available Technologies (BATs), including Zero Liquid Discharge (ZLD) systems, Effluent Treatment Plants (ETPs), Sewage Treatment Plants (STPs), advanced wastewater treatment and recycling systems, rainwater harvesting infrastructure, and online water monitoring systems, support reduced freshwater withdrawal, improved water-use efficiency, and increased water reuse and recycling across operations. Alignment with SDG 6 and leading steel industry practices further strengthens the Company's water management framework. Water stewardship is also reinforced by employee awareness and capability-building programmes focused on responsible water use, water conservation, and efficient operational practices. Employees and operational teams receive periodic training on water management practices, recycling initiatives, and opportunities to improve water efficiency across manufacturing operations.
[Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets?

(10.1.1) Targets in place

Select from:

☑ No, but we plan to within the next two years

(10.1.2) Primary reason for not having a plastics-related target

Select from:

☑ Important but not an immediate business priority

(10.1.3) Explain why you did not have an active plastics-related target in the reporting year

In the next financial year, 13,500 kg of plastic waste across the JSL Group will be responsibly recycled and converted into useful products such as chairs, benches and dustbins. These recycled products will be installed across JSL's manufacturing facilities and corporate offices, as well as in public spaces, in collaboration with local government authorities.
[Fixed row]

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.3) Please explain

Not applicable for JSL

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:
☑ No

(10.2.3) Please explain

Not applicable for JSL

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:
☑ No

(10.2.3) Please explain

Not applicable for JSL

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:
☑ No

(10.2.3) Please explain

Not applicable for JSL

Usage of plastic packaging

(10.2.1) Activity applies

Select from:

☑ No

(10.2.3) Please explain

Not applicable for JSL

Provision of waste management

(10.2.1) Activity applies

Select from:

☑ Yes

(10.2.3) Please explain

Circularity is embedded in the fundamentals of Jindal Stainless' business, with the Company integrating circular economy principles across its manufacturing operations. Stainless steel is inherently recyclable, enabling end-of-life material to re-enter production cycles without compromising quality, while its corrosion resistance and long service life help preserve material value across multiple lifecycles. During the reporting year, recycled inputs accounted for 70.12% of the Company's production, reducing dependence on virgin raw materials and strengthening material circularity. Building on this approach, Jindal Stainless has set a target to achieve Zero Waste to Landfill (ZWTL) by 2030, reinforcing its commitment to treating waste as a resource. The Company's waste management practices are guided by the principles of Reduce, Reuse, Recycle and Recover, supported by segregation at source, structured routing to authorized recyclers, increased material recovery, expanded recycling pathways and the maximization of process by-product utilization.

Other plastics-related activities not specified

(10.2.1) Activity applies

Select from:

☑ No

(10.2.3) Please explain

Not applicable for JSL
[Fixed row]

C11. Environmental performance - Biodiversity

(11.1) Within your reporting boundary, are there any geographical areas, business units or mining projects excluded from your disclosure?

Select from:

☑ No

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☑ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☑ Other, please specify :We are aligned with the National Biodiversity Targets. JSL has planted over 35 lakh trees in and around its areas of operation, demonstrating its commitment to environmental sustainability and the creation of green spaces for future generations.

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?
	Select from: ☑ No, we do not use indicators, but plan to within the next two years

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

We prevent deforestation and habitat loss in areas with significant biodiversity values like legally protected areas, UNESCO World Heritage Sites, UNESCO Man and the Biosphere Reserves, IUCN Protected Areas, Ramsar sites and any other key biodiversity areas.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

We prevent deforestation and habitat loss in areas with significant biodiversity values like legally protected areas, UNESCO World Heritage Sites, UNESCO Man and the Biosphere Reserves, IUCN Protected Areas, Ramsar sites and any other key biodiversity areas.

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

We prevent deforestation and habitat loss in areas with significant biodiversity values like legally protected areas, UNESCO World Heritage Sites, UNESCO Man and the Biosphere Reserves, IUCN Protected Areas, Ramsar sites and any other key biodiversity areas.

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

We prevent deforestation and habitat loss in areas with significant biodiversity values like legally protected areas, UNESCO World Heritage Sites, UNESCO Man and the Biosphere Reserves, IUCN Protected Areas, Ramsar sites and any other key biodiversity areas.

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

We prevent deforestation and habitat loss in areas with significant biodiversity values like legally protected areas, UNESCO World Heritage Sites, UNESCO Man and the Biosphere Reserves, IUCN Protected Areas, Ramsar sites and any other key biodiversity areas.

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

We prevent deforestation and habitat loss in areas with significant biodiversity values like legally protected areas, UNESCO World Heritage Sites, UNESCO Man and the Biosphere Reserves, IUCN Protected Areas, Ramsar sites and any other key biodiversity areas.
[Fixed row]

(11.5) Can you disclose the mining project area and the area of land disturbed for each of your mining projects?

(11.5.1) Disclosing mining project area and area of land disturbed

Select from:

☑ Yes

(11.5.2) Comment

JSL has access to rich reserves of chromite ore in Sukinda, Odisha, one of the largest chromite deposits in India. This strategic resource ensures a reliable supply of a key raw material for stainless steel production. It strengthens JSL's self-reliance and supports sustainable value creation across its operations.

[Fixed row]

(11.5.1) Provide details on the mining project area and the area of land disturbed for each of your mining projects.

Row 1

(11.5.1.1) Mining project ID

Select from:
☑ Project 1

(11.5.1.2) Total area of owned land/lease/project area (hectares)

89.49

(11.5.1.3) Total area disturbed to date (hectares)

66.92

(11.5.1.4) Area disturbed in the reporting year (hectares)

22.57

(11.5.1.5) Type(s) of habitat disturbed in the reporting year

Select all that apply
☑ Natural habitat

(11.5.1.6) Comment

JSL has access to rich reserves of chromite ore in Sukinda, Odisha, one of the largest chromite deposits in India. This strategic resource ensures a reliable supply of a key raw material for stainless steel production. It strengthens JSL's self-reliance and supports sustainable value creation across its operations.
[Add row]

(11.6) Are there artisanal and small-scale mining (ASM) operations active in your mining project areas or in their area of influence?

Select from:

☑ No

(11.7) Do you adopt biodiversity action plans to manage your impacts on biodiversity?

Select from:

☑ Yes

(11.7.1) Describe your criteria for defining which sites are required to produce biodiversity action plans.

JSL defines the need for Biodiversity Action Plans (BAPs) by assessing the ecological sensitivity and potential biodiversity impacts of its operations. The Sukinda chromite mine in Odisha, located in a mineral-rich yet environmentally sensitive region, is a key site where biodiversity considerations are integrated due to its interface with land, water systems, and local habitats. Similarly, JSL's steelmaking facilities at Jajpur and Hisar are evaluated for biodiversity risks arising from land use, raw material handling, water dependency, and proximity to natural ecosystems or community-managed resources. Sites located near notified eco-sensitive areas, supporting rare or threatened species, or influencing local ecosystems through emissions, effluents, or waste management are prioritized for BAP preparation. This ensures that both mining and steelmaking sites are managed with site-specific biodiversity safeguards, including progressive land reclamation, greenbelt development, and conservation programs. Through this approach, JSL directs its biodiversity management where it is most material, embedding ecological stewardship across its mining and manufacturing footprint.

(11.8) Provide details on mining projects that are required to produce Biodiversity Action Plans.

(11.8.1) Number of mining projects required to produce a BAP

1

(11.8.2) % of mining projects required to produce a BAP that have one in place

100

(11.8.3) Format

Select all that apply

☑ Stand-alone document

(11.8.4) Frequency BAPs are reviewed

Select all that apply

☑ Eventually

(11.8.5) Please explain

JSL has identified its Sukinda chromite mine as requiring a Biodiversity Action Plan (BAP), given its ecological sensitivity and scale of operations. The BAP complements existing environmental management systems by focusing on habitat management, progressive mine reclamation, and conservation of local biodiversity. Implementation is supported by regular monitoring of biodiversity indicators and periodic reviews to ensure effectiveness, compliance with regulatory requirements, and alignment with lender and stakeholder expectations.
[Fixed row]

(11.9) Have any of your projects caused, or have the potential to cause, significant adverse impact(s) on biodiversity?

(11.9.1) Any projects caused, or have the potential to cause, significant adverse impacts on biodiversity

Select from:

☑ Yes

(11.9.2) Comment

Some of our mining operations have potential biodiversity risks such as habitat disturbance, deforestation, and changes in land use. To mitigate these, JSL implements site-specific Biodiversity Action Plans, along with wildlife management and progressive reclamation measures, which are reviewed and approved by the relevant regulatory authorities.
[Fixed row]

(11.9.1) For your disclosed mining projects, provide details of the significant adverse impacts on biodiversity, with the respective response to the impact.

Row 1

(11.9.1.1) Mining project ID

Select from:

☑ Project 1

(11.9.1.2) Type of impact

Select from:

☑ Direct

(11.9.1.3) Impact

Select from:

☑ Deforestation and/or forest degradation

(11.9.1.4) Description of the impact

Deforestation or forest degradation from mining activities can lead to the loss of natural habitats, directly threatening local flora and fauna. It may disrupt ecosystem services such as soil fertility, water regulation, and carbon sequestration, thereby reducing biodiversity in the surrounding area. Such changes can also fragment habitats, making species more vulnerable to decline and altering the ecological balance of the region.

(11.9.1.5) Consequence

Select from:

☑ Serious

(11.9.1.6) Likelihood

Select from:

☑ Likely

(11.9.1.7) Describe response

At its mining locations, JSL manages the impact of deforestation through progressive reclamation and rehabilitation (R&R) plans, which include afforestation and restoration of mined-out areas with native species. The company also implements wildlife management plans to conserve local fauna and reduce habitat disturbance. These initiatives are monitored and approved by the Department of Mines and Geology, ensuring biodiversity risks are addressed systematically.
[Add row]

(11.10) Are biodiversity issues integrated into any aspects of your long-term strategic business plan, and if so how?

Long-term business objectives

(11.10.1) Are biodiversity-related issues integrated?

Select from:

☑ No, biodiversity-related issues not yet reviewed, but there are plans to do so in the next two years

(11.10.3) Please explain

JSL is embedding biodiversity considerations into its core business strategy by aligning mining and steelmaking operations with site-specific Biodiversity Action Plans and sustainable resource management practices. This ensures biodiversity risks are identified early and addressed as part of day-to-day operations and decision-making.

Strategy for long-term objectives

(11.10.1) Are biodiversity-related issues integrated?

Select from:

☑ No, biodiversity-related issues not yet reviewed, but there are plans to do so in the next two years

(11.10.3) Please explain

In its long-term roadmap, JSL is working to integrate biodiversity stewardship with decarbonisation and circular economy goals. This includes ecosystem restoration, afforestation, and sustainable land use initiatives that safeguard natural capital and support resilient supply chains over time.

Financial planning

(11.10.1) Are biodiversity-related issues integrated?

Select from:

☑ Yes, biodiversity-related issues are integrated

(11.10.2) Long-term time horizon (years)

Select from:

☑ 5-10

(11.10.3) Please explain

JSL is factoring biodiversity into financial planning by allocating part of its sustainability investments—such as the ₹700 crore set aside for environmental projects—towards biodiversity conservation and ecosystem restoration. This helps the company meet regulatory expectations, attract ESG-focused investors, and mitigate financial risks linked to nature loss.
[Fixed row]

(11.11) Have you specified any measurable and time-bound targets related to your commitments to reduce or avoid impacts on biodiversity?

Select from:

☑ No

(11.12) Has your organization adopted avoidance and/or minimization as strategies to prevent or mitigate significant adverse impacts on biodiversity?

Select from:

☑ Yes

(11.12.1) Provide relevant company-specific examples of your implementation of avoidance and minimization actions to manage adverse impacts on biodiversity.

Row 1

(11.12.1.1) Mining project ID

Select from:

☑ All disclosed mining projects

(11.12.1.2) Approach and type of measure

Minimization

☑ Physical controls

(11.12.1.3) Description

1. Avoidance: Careful site selection and operational planning to reduce interference with sensitive habitats and eco-sensitive areas. 2. Minimization: Implementation of Biodiversity Action Plans (BAPs), Wildlife Management Plans, and progressive Reclamation & Rehabilitation (R&R) programs at mining sites like Sukinda to minimize deforestation and habitat loss. 3. In steelmaking sites (Jajpur, Hisar), measures include greenbelt development, effluent treatment, and water recycling, which reduce ecological pressure on surrounding ecosystems. These approaches align JSL with global good practices (avoid–minimize–restore–offset hierarchy) and ensure biodiversity risks are managed systematically.

[Add row]

(11.13) Have significant impacts on biodiversity been mitigated through restoration?

	Have significant impacts on biodiversity been mitigated through restoration?	Comment
	Select from: ☑ No	*We are undertaking biodiversity management initiatives through reclamation and rehabilitation measures.*

[Fixed row]

(11.14) Have significant residual impacts of your projects been compensated through biodiversity offsets?

	Have residual impacts been compensated through biodiversity offsets?	Comment
	Select from: ☑ No	*We are currently evaluating the sites for any residual impacts.*

[Fixed row]

(11.15) Is your organization implementing or supporting additional conservation actions?

(11.15.1) Implementing or supporting additional conservation actions?

Select from:

☑ No

(11.15.2) Comment

Currently, Jindal Stainless is actively supporting resource efficiency programs, water conservation and recycling projects, biodiversity preservation around operational sites, and the adoption of circular economy practices. We are also investing in renewable energy integration and green logistics to reduce environmental impact. These actions complement our broader commitment to achieving Net Zero carbon emissions by 2050 and advancing global sustainability goals.
[Fixed row]

(11.16) Do your mining projects have closure plans in place?

(11.16.1) Are there closure plans in place?

Select from:

☑ Yes

(11.16.2) Comment

Jindal Stainless Limited (JSL) is committed to responsible mine management and to ensuring that the environmental, social and economic considerations associated with mining are addressed throughout the mine lifecycle. As part of this commitment, JSL has established a Mine Closure Plan (MCP) for its Kaliapani Chromite Mines, which provides a structured framework for progressive and final closure planning, rehabilitation, stakeholder engagement and post-closure management. While the Kaliapani Chromite Mines remain operational and there is currently no imminent closure, JSL integrates closure considerations into mine planning and operations from an early stage. The MCP is designed to progressively reduce closure liabilities and support the transition of mined areas towards safe, stable and productive post-mining land uses. The MCP covers the mining lifecycle from planning and active operations through progressive rehabilitation, final closure and post-closure monitoring. It incorporates considerations relating to landform stability, soil and water management, ecological restoration, biodiversity, infrastructure decommissioning, socio-economic transition and stakeholder engagement. Progressive reclamation and rehabilitation measures, including topsoil management, erosion control, native species plantation and habitat enhancement, are envisaged to support ecological recovery and reduce the environmental liabilities associated with final closure. JSL also recognizes that responsible mine closure extends beyond physical rehabilitation and therefore considers the potential socio-economic implications for employees, project-affected persons and surrounding communities. The MCP provides for stakeholder engagement and social transition measures, including workforce reskilling, livelihood diversification, entrepreneurship support and identification of beneficial post-mining land uses in consultation with relevant stakeholders and authorities. Particular consideration is given to gender inclusion and vulnerable groups during transition planning. Closure performance will be evaluated against defined objectives and performance indicators covering environmental rehabilitation, biodiversity, land stability, water quality, post-mining land use and socio-economic outcomes.
[Fixed row]

(11.16.1) Please provide details on mines with closure plans.

(11.16.1.1) % of mines with closure plans

100

(11.16.1.2) % of closure plans that take biodiversity aspects into consideration

100

(11.16.1.3) Is there a financial provision for mine closure expenditure?

Select from:
☑ Yes, for all mines

(11.16.1.4) Frequency closure plans are reviewed

Select all that apply

☑ Regularly (all projects)

(11.16.1.5) Please explain

Jindal Stainless Limited (JSL) is committed to responsible mine management and to ensuring that the environmental, social and economic considerations associated with mining are addressed throughout the mine lifecycle. As part of this commitment, JSL has established a Mine Closure Plan (MCP) for its Kaliapani Chromite Mines, which provides a structured framework for progressive and final closure planning, rehabilitation, stakeholder engagement and post-closure management. While the Kaliapani Chromite Mines remain operational and there is currently no imminent closure, JSL integrates closure considerations into mine planning and operations from an early stage. The MCP is designed to progressively reduce closure liabilities and support the transition of mined areas towards safe, stable and productive post-mining land uses. The MCP covers the mining lifecycle from planning and active operations through progressive rehabilitation, final closure and post-closure monitoring. It incorporates considerations relating to landform stability, soil and water management, ecological restoration, biodiversity, infrastructure decommissioning, socio-economic transition and stakeholder engagement. Progressive reclamation and rehabilitation measures, including topsoil management, erosion control, native species plantation and habitat enhancement, are envisaged to support ecological recovery and reduce the environmental liabilities associated with final closure. JSL also recognizes that responsible mine closure extends beyond physical rehabilitation and therefore considers the potential socio-economic implications for employees, project-affected persons and surrounding communities. The MCP provides for stakeholder engagement and social transition measures, including workforce reskilling, livelihood diversification, entrepreneurship support and identification of beneficial post-mining land uses in consultation with relevant stakeholders and authorities. Particular consideration is given to gender inclusion and vulnerable groups during transition planning. Closure performance will be evaluated against defined objectives and performance indicators covering environmental rehabilitation, biodiversity, land stability, water quality, post-mining land use and socio-economic outcomes.
[Fixed row]

(11.17) Can you disclose the area rehabilitated (in total and in the reporting year) for each of your mining projects?

	Disclosing area rehabilitated (in total and in the reporting year)	Comment
	Select from: ☑ No	*No areas were under rehabilitation during the reporting year at the Sukinda Mines.*

[Fixed row]

(11.18) Do you collaborate or engage in partnerships with non-governmental organizations to promote the implementation of your biodiversity-related goals and commitments?

(11.18.1) Collaborating or partnering with NGOs

Select from:

☑ No, but plan to get involved in the next 2 years

(11.18.2) Comment

Under its CSR arm, the Jindal Stainless Foundation (JSF) collaborates with NGOs and implementation partners, including the Green Dream Foundation, to undertake environmental and community-focused initiatives such as solid waste management programmes in Jajpur and Hisar. However, while JSL has established collaborations with NGOs for environmental initiatives, it does not currently have any NGO partnerships specifically focused on biodiversity management.
[Fixed row]

(11.20) Do you engage with other stakeholders to further the implementation of your policies concerning biodiversity?

Select from:

☑ Yes

(11.20.1) Provide relevant examples of other biodiversity-related engagement activities that happened during the reporting year.

Row 1

(11.20.1.1) Activities

Select from:

☑ Engaging with local communities

(11.20.1.2) Mining project ID

Select all that apply

☑ All disclosed mining projects

(11.20.1.3) Please explain

The company also involves local communities in plantation and restoration drives, ensuring long-term stewardship of reclaimed land. Additionally, through its sustainability forums and disclosures like the TNFD report, JSL engages with investors, regulators, and other industry stakeholders to align biodiversity management with global best practices.
[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☑ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ Base year emissions

☑ Emissions breakdown by business division

☑ Emissions breakdown by country/area

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3410

(13.1.1.4) Further details of the third-party verification/assurance process

A third-party has conducted Reasonable Assurance on the BRSR report, covering both Core and Non-Core indicators, in line with the Securities and Exchange Board of India (SEBI) BRSR Core – Framework for Assurance and ESG Disclosures (circular no. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023). The engagement was carried out in accordance with the International Standard on Assurance Engagements (ISAE) 3410 (Assurance Engagements on Greenhouse Gas Statements). The evidence-gathering procedures were designed to obtain a 'Reasonable' level of assurance, which provides a high, though not absolute, level of confidence that the information in the report is fairly stated and free from material misstatements.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Jindal Stainless Limited - CDP Verification Letter.pdf
[Add row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

(13.2.1) Additional information

Jindal Stainless published its second Integrated Report for FY 2025–26, marking another milestone in its journey toward greater transparency and alignment with global best practices in sustainability reporting. Developed in accordance with the GRI Standards 2021 and the International Integrated Reporting Framework, the report reflects the Company's integrated approach to value creation, strong governance, and responsible growth. The report outlines Jindal Stainless' long-term sustainability vision of achieving Net Zero carbon emissions by 2050, supported by interim targets aligned with the goals of the Paris Agreement. By integrating ESG considerations into its core business strategy, the Company seeks to strengthen resilience, drive innovation, and create sustainable long-term value for all stakeholders.

(13.2.2) Attachment (optional)

JSL Final Integrated Report FY 2025-26.pdf
[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Chief Sustainability Officer (CSO)

(13.3.2) Corresponding job category

Select from:
☑ Chief Sustainability Officer (CSO)
[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub to facilitate collective action in priority basins.

Select from:
☑ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute