

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	JSW Steel (Netherlands) B.V.	Subsidiary	100.00	No
2.	Periama Holdings LLC	Subsidiary	100.00	No
3.	JSW Steel (USA) Inc.	Subsidiary	90.00	No
4.	Caretta Minerals, LLC	Subsidiary	100.00	No
5.	Planck Holdings, LLC	Subsidiary	100.00	No
6.	Purest Energy, LLC	Subsidiary	100.00	No
7.	Meadow Creek Minerals, LLC	Subsidiary	100.00	No
8.	Hutchinson Minerals, LLC	Subsidiary	100.00	No
9.	Lower Hutchinson Minerals, LLC	Subsidiary	100.00	No
10.	JSW Panama Holding Corporation	Subsidiary	100.00	No
11.	Inversiones Eurosh Limitada	Subsidiary	100.00	No
12.	JSW Steel (UK) Limited	Subsidiary	100.00	No
13.	JSW Natural Resources Limited	Subsidiary	100.00	No
14.	JSW Mozambique Limitada	Subsidiary	100.00	No
15.	JSW ADMS Caravo Lda	Subsidiary	100.00	No
16.	JSW Steel Global Trade Pte Limited	Subsidiary	100.00	No
17.	Nippon Singapore (Pte) Limited	Subsidiary	100.00	No
18.	Acerio Junction Holdings, Inc	Subsidiary	100.00	No
19.	JSW Steel USA Ohio, Inc	Subsidiary	100.00	No
20.	JSW Steel Italy S.R.L	Subsidiary	100.00	No
21.	JSW Steel Italy Piombino S.p.A.	Subsidiary	100.00	No
22.	Piombino Logistics S.p.A.- A JSW Enterprise	Subsidiary	100.00	No
23.	GSI Lucchini S.p.A	Subsidiary	100.00	No
24.	JSW Steel Coated Products Limited	Subsidiary	100.00	Yes
25.	Amba River Coke Limited	Subsidiary	100.00	Yes
26.	JSW Vijayanagar Metallics Limited	Subsidiary	100.00	Yes
27.	Vardhman Industries Limited	Subsidiary	100.00	No
28.	JSW Jharkhand Steel Limited	Subsidiary	100.00	No
29.	JSW Bengal Steel Limited	Subsidiary	98.76	No
30.	JSW Natural Resources India Limited	Subsidiary	98.76	No
31.	JSW Energy (Bengal) Limited	Subsidiary	98.76	No
32.	JSW Natural Resource Bengal Limited	Subsidiary	98.76	No
33.	Peddar Realty Private Limited	Subsidiary	100.00	No
34.	Chandranitya Developers Private Limited	Subsidiary	100.00	No
35.	JSW Realty & Infrastructure Private Limited	Subsidiary	0.00	No
36.	JSW Vallabh Tin Plate Private Limited	Subsidiary	100.00	No
37.	JSW Industrial Gases Private Limited	Subsidiary	100.00	Yes
38.	JSW Utkal Steel Limited	Subsidiary	100.00	No
39.	Piombino Steel Limited	Subsidiary	83.28	No
40.	Bhushan Power and Steel Limited	Subsidiary	83.28	Yes
41.	Neotrex Steel Private Limited	Subsidiary	80.00	No
42.	JSW Retail and Distribution Limited	Subsidiary	100.00	No
43.	Vijayanager Mineral Private Limited	Joint Venture	40.00	No
44.	JSW Severfield Structures Limited	Joint Venture	50.00	No
45.	JSW Structural Metal Decking Limited	Joint Venture	33.33	No
46.	Rohne Coal Company Private Limited	Joint Venture	49.00	No
47.	Gourangdih Coal Limited	Joint Venture	50.00	No
48.	JSW MI Steel Service Centre Private Limited	Joint Venture	50.00	No
49.	JSW MI Chennai Steel Service Centre Private Limited	Joint Venture	50.00	No
50.	Creixent Special Steels Limited	Joint Venture	48.00	No
51.	JSW Ispat Special Steel Limited	Joint Venture	23.10	Yes
52.	JSW One Platforms Limited	Joint Venture	69.01	No
53.	JSW One Distrubutions Limited	Joint Venture	69.01	No
54.	NSL Green Steel Recycling Limited	Joint Venture	50.00	No
55.	Ayena Innovation Private Limited	Joint Venture	31.00	No
56.	JSW Renewable (Vijayanagar) Limited	Associates	26.00	No

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

(ii) Turnover (in ₹) – ₹ 1,30,039 crores

(iii) Net worth (in ₹) – ₹ 58,031 crores

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	(If Yes, then provide web-link for grievance redress policy)	FY 2022-23 (Current Financial Year)		FY 2021-22 (Previous Financial Year)		Remarks	
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Number of complaints filed during the year	Number of complaints pending resolution at close of the year		
Communities	Yes		Nil	Nil	NA	Nil	Nil	NA
Investors (other than shareholders)	Yes		Nil	Nil	NA	Nil	Nil	NA
Shareholders	Yes	https://www.jsw.in/sites/default/files/assets/industry/Sustainability/21.%20Grievance_Redressal_Mechanism.pdf	699	Nil	NA	663	Nil	NA
Employees and workers	Yes	https://www.jsw.in/sites/default/files/assets/industry/Sustainability/21.%20Grievance_Redressal_Mechanism.pdf	Nil	Nil	NA	379	30	Balance pending were under the resolution process
Customers	Yes		Nil	Nil	NA	Nil	Nil	NA
Value Chain Partners	Yes		Nil	Nil	NA	Nil	Nil	NA
Other (please specify)	Yes		Nil	Nil	NA	Nil	Nil	NA

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Air emission	R	A key parameter for measurement of our environmental performance. Our systems must be in place to maintain our emissions under statutory limits.	We are committed to preventing, abating and mitigating our emissions to air and have dedicated policies addressing point and non-point source emissions. Annual targets are created, and assessment is done monthly.	Negative Implication
2.	Biodiversity	R	We understand that preserving and restoring biodiversity is critical for maintaining a balanced ecosystem. We have signed up to commit to the IBBI initiative and continue our biennial disclosure under the 10 points prescribed by IBBI.	We strive to achieve 'No Net Loss' of biodiversity at all our operating sites by 2030. In compliance with the IBBI declaration, we have mapped the biodiversity interfaces with business operations designated as biodiversity champions. We have implemented schemes for enhancing awareness of biodiversity within the organisation.	Negative Implication
3.	Business ethics	O	We believe that a strong and fully embedded commitment to undertaking business ethically brings considerable benefits, including improved consumer perception (leading to increased loyalty), greater investment, reduced costs, and enhanced employee motivation, involvement and interaction.	Not Applicable	Positive Implication