



Leading with Responsibility. Everyday.

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*ESG - From Theory to Actions for Effective
Contributions with Measured Values*

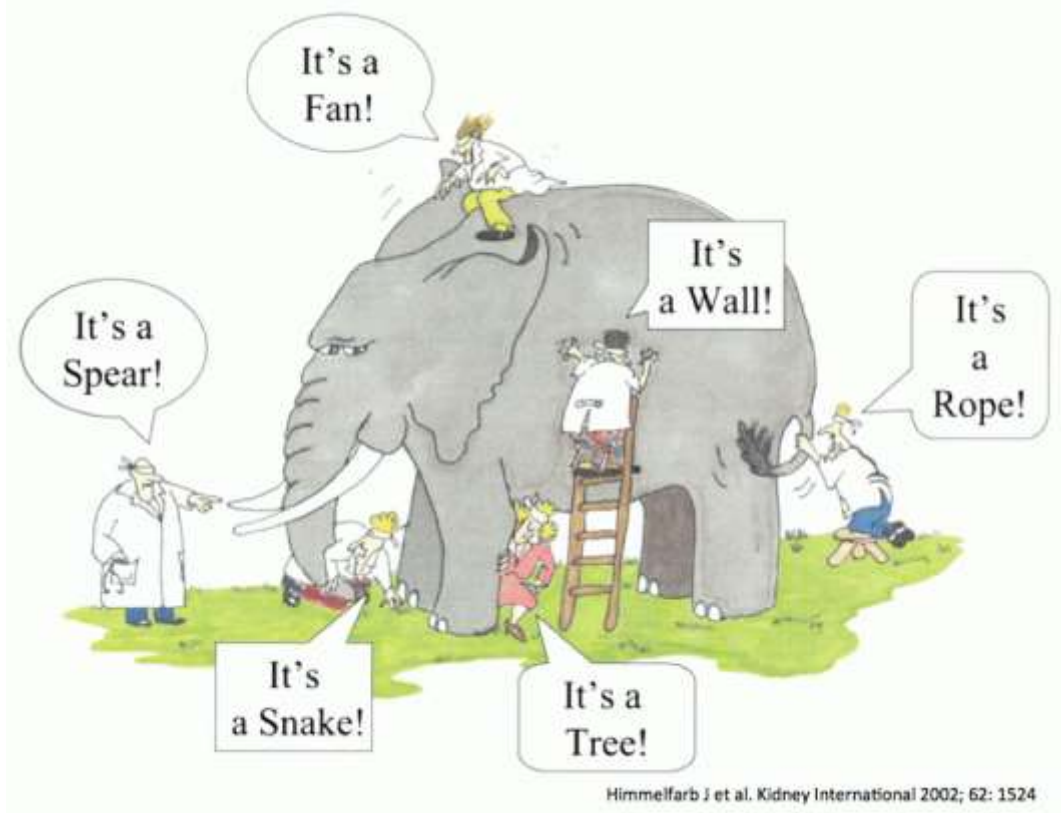
Institute of Cost Accountant India

14-15th July 2023



Sustainability - how does it look like?

ESG & Sustainability



Some people put greater emphasis on the **opportunities for businesses** to develop solutions to global problems, while others on the **imperative to do no harm** and to meet legal obligations and societal expectations.

	ESG (Risk Management)	Sustainability (Business Management)
Focus	Financial risk and return	Societal and Environmental impacts
Measure & Reporting	Ratings and Indices to measure financial impact	Disclosure on activities and efforts to minimize harm & promote positive change
Investment Approach	Manage risks and align with financial goals	Actively solving social and environmental problems
Perspective & Emphasis	Investor/Company Centric	Responsibility, Growth opportunity & positive impact

A changing global risk landscape is going to impact business

A strong sustainability management system help managing business risks

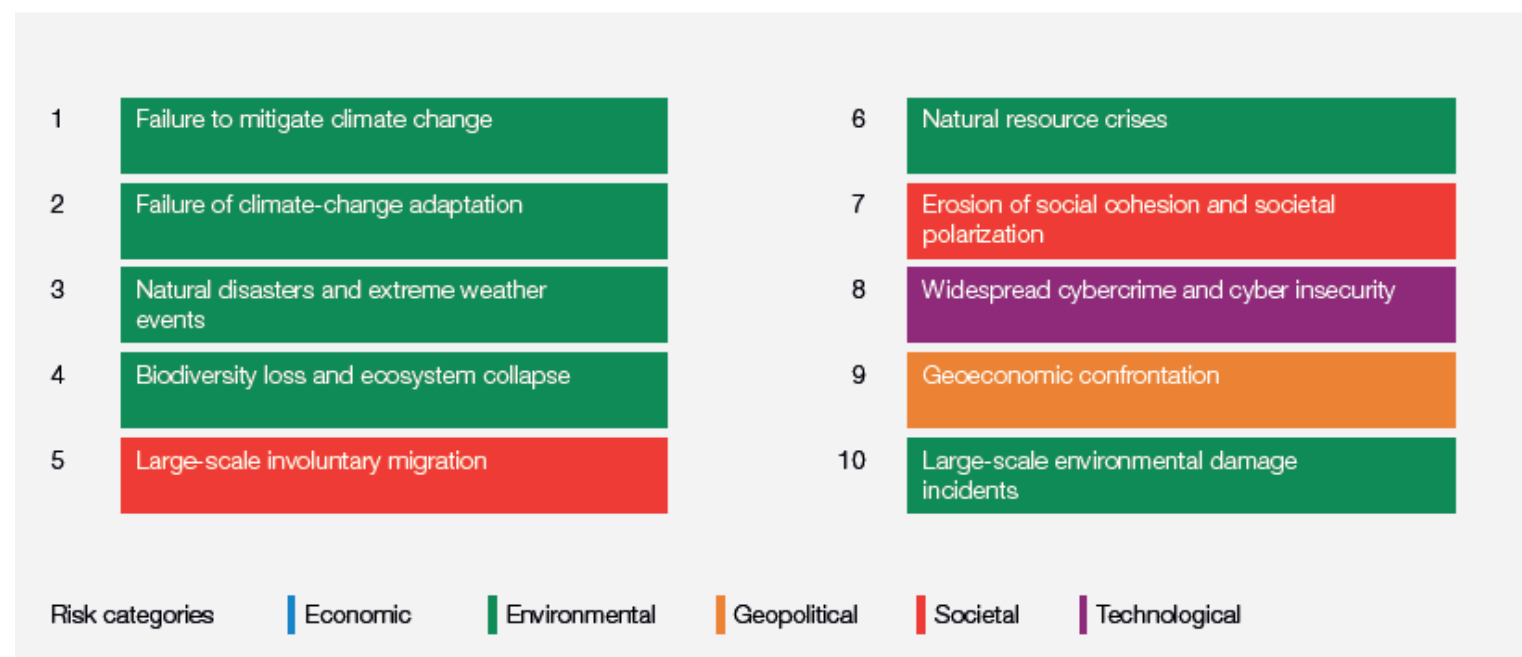
The path to 2025

Global risks ranked by severity over the short term (2 years)



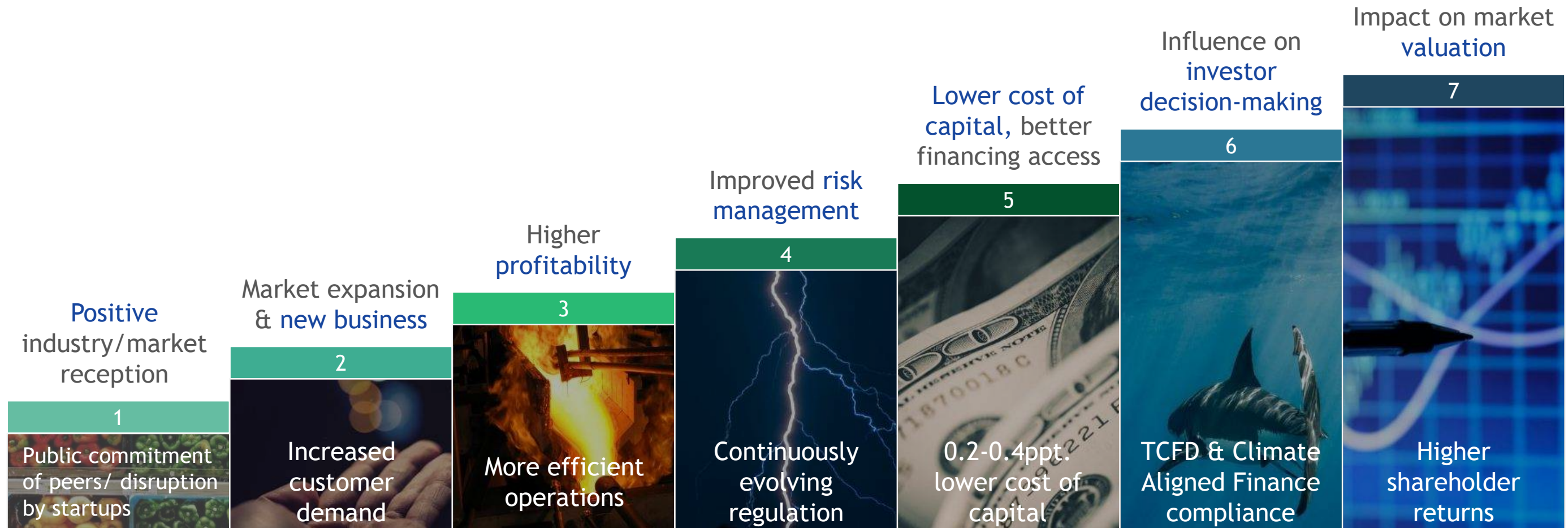
The world in 2033

Global risks ranked by severity over the long term (10 years)

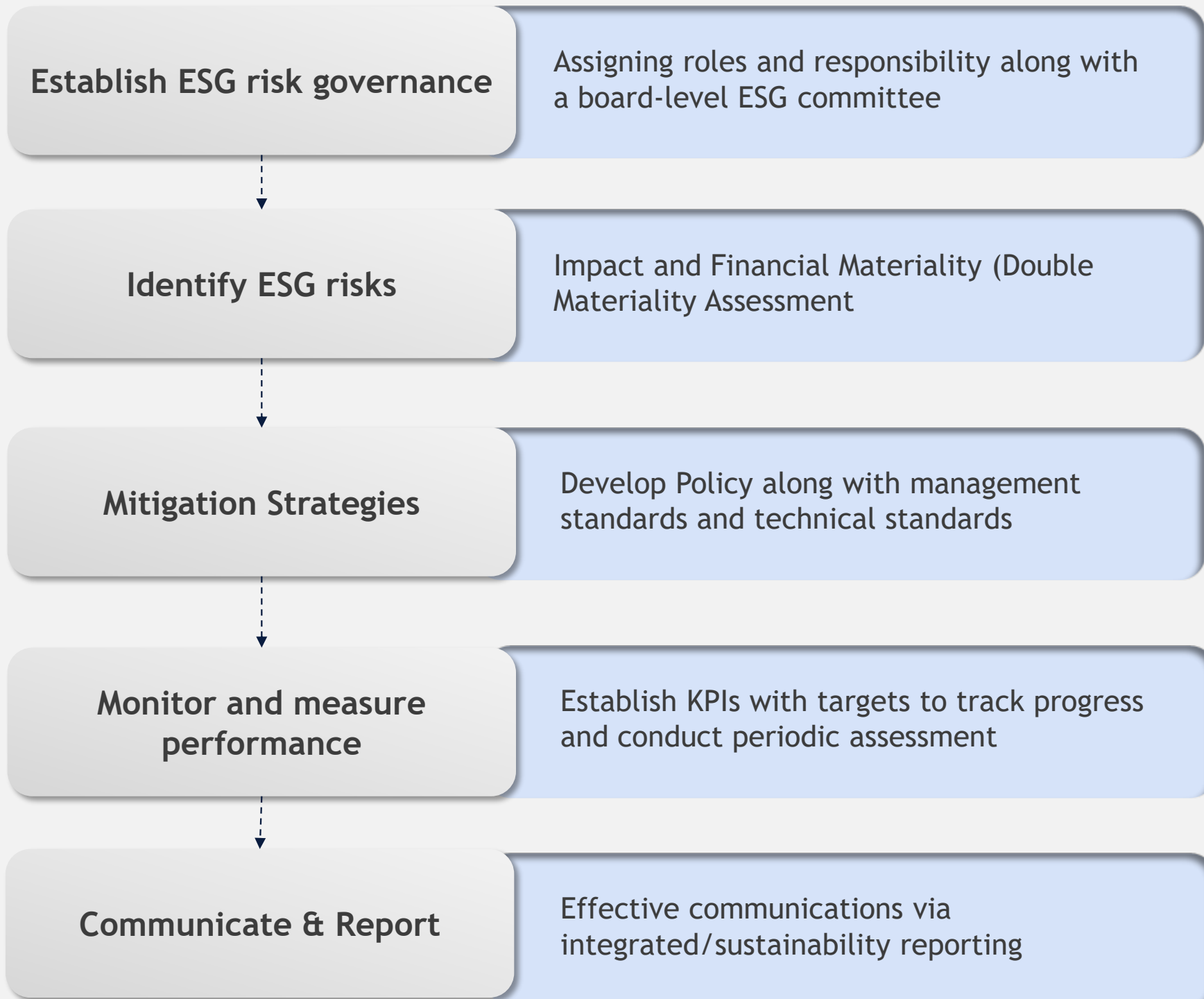


Sustainability can turn into source of value for business

A strong sustainability performance helps using the available opportunities



Integrating **ESG** into organizations



Example - JSW ESG Framework and Priorities

17 Focus Areas



Climate Change:

- Aligned to India's Nationally Determined Contributions for Climate Change as per Paris Accord
- Carbon neutrality at JSW Coated by 2030
- >42% reduction in specific CO₂ emissions by 2030 (vs. base year 2005)



Biodiversity: No Net Loss for Biodiversity



Waste Water: Zero Liquid Discharge



Water Resources: >39% reduction in fresh water consumption by 2030 (vs. base year 2005)



Waste: 100% solid waste utilization



Resources



Sustainable Mining



Social Sustainability



Local Considerations



Indigenous People



Human Rights



Supply Chain Sustainability



Employee Wellbeing



Air Emissions



Business Ethics



Cultural Heritage



Energy

Aligned to National & International Frameworks



Governance & Oversight By Board-level Business Responsibility And Sustainability Committee

Independent Directors

Ms. Fiona Paulus (Chair)

Dr. (Mrs.) Punita Kumar Sinha

Executive Directors

Mr. Jayant Acharya

Mr. Gajraj Singh Rathore

Integrated Reporting



FY 2020



FY 2021



FY 2022



FY 2023

Click on images for reading online.

Thank you

Be the change you want to see in the World