June 15, 2026

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400 001
BSE Scrip Code: 540767

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra Kurla Complex,
Bandra (East), Mumbai 400 051
NSE Scrip Symbol: NAM-INDIA

Dear Sir(s),

Sub.: Business Responsibility and Sustainability Report for the Financial Year ended March 31, 2026

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report ("BRSR") for the Financial Year 2025-26, along with Independent Practitioner's Reasonable Assurance Report provided by M/s. S.R. Batliboi & Associates LLP, Chartered Accountants.

The BRSR also forms the part of the Annual Report for the Financial Year 2025-26, submitted to the stock exchange(s) vide letter dated June 15, 2026.

Please take the same on your record.

Thanking you,

Yours faithfully,
For **Nippon Life India Asset Management Limited**

VALDE VARGHESE PONTHOKKEN
Digitally signed by VALDE VARGHESE PONTHOKKEN
Date: 2026.06.15 21:44:32 +05'30'

Valde Varghese
Company Secretary & Compliance Officer

Encl: a/a

Nippon Life India Asset Management Limited
30th Floor, One Lodha Place, Senapati Bapat Marg, Lower Parel,
Mumbai - 400013, Maharashtra | CIN : L65910MH1995PLC220793
Tel : 022 6808 7000 | Fax : 022 6808 7097
Email : investorrelation@nipponindiaim.com | Website: https://mf.nipponindiaim.com

SECTION A: GENERAL DISCLOSURES

Details of the Listed Entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L65910MH1995PLC220793
2.	Name of the Listed Entity	Nippon Life India Asset Management Limited
3.	Year of incorporation	February 24, 1995
4.	Registered office address	30th floor, One Lodha Place, Senapati Bapat Marg, Lower Parel, Mumbai (400013)
5.	Corporate address	30th floor, One Lodha Place, Senapati Bapat Marg, Lower Parel, Mumbai (400013)
6.	E-mail	investorrelation@nipponindiaim.com
7.	Telephone	+91 22 68087000
8.	Website	https://mf.nipponindiaim.com/
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited and Bombay Stock Exchange Limited
11.	Paid-up Capital	₹ 638.11 Crore for 63,81,15,996 Shares of ₹10 each
12.	Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Nikhil Borole Senior Manager - ESG Telephone No.: +91 22 68087000 E-mail: nikhil.borole@nipponindiaim.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis
14.	Name of the assurance or assessment provider	S.R. Batliboi & Associates LLP
15.	Type of assurance or assessment obtained	Reasonable assurance on BRSR Core Attributes

Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Finance and Insurance Services	Fund Management Services	100%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1	The Company offers comprehensive investment management services across various asset classes to Nippon Mutual Fund investors. Additionally, it provides portfolio management and advisory services to its clients.	66301	100%

Operations

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

Location	Number of plants	Number of offices	Total
National	Not applicable	202	202
International	Not applicable	1	1

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States and Union Territories)	27
International (No. of Countries)	1

Note: The location has been disclosed based on the presence of our office premises and the national location is inclusive of states and UTs.

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

This question is not applicable since Nippon Life India Asset Management Limited (NAM India) does not export any products or services.

c. A brief on types of customers

NAM India offers a diverse range of financial products, including Mutual Funds, Portfolio Management Services (PMS), Alternative Investment Funds (AIF), and Offshore services. These products cater to various types of investors, such as retail customers, high net-worth individuals, and corporate investors. Additionally, the Company provides Non-Discretionary PMS to customers of Postal Life Insurance and Rural Postal Life Insurance.

Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	EMPLOYEES					
1.	Permanent (D)	1,142	886	77.58%	256	22.41%
2.	Other than Permanent (E)	421	266	63.18%	155	36.81%
3.	**Total employees (D + E)**	**1,563**	**1,152**	**73.70%**	**411**	**26.29%**
	WORKERS					
4.	Permanent (F)	NAM India does not have workers				
5.	Other than Permanent (G)					
6.	**Total workers (F + G)**					

Note: The entire workforce of NAM is categorized as 'Employees' and none as 'Workers'. Therefore, the information in BRSR under the 'Workers' category is not applicable. All employees categorized under 'other than permanent' are third party workforce and the benefits for such category of employees are taken care by respective third party.

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	DIFFERENTLY ABLED EMPLOYEES					
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total differently abled employees (D + E)**	**0**	**0**	**0**	**0**	**0**
	DIFFERENTLY ABLED WORKERS					
4.	Permanent (F)	NAM India does not have workers				
5.	Other than permanent (G)					
6.	**Total differently abled workers (F + G)**					

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	9	1	11.11%
Key Management Personnel	3	0	0

22. Turnover rate for permanent employees and workers

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to theprevious FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	**12.6%**	**9.32%**	**11.89%**	13.48%	12.22%	13.21%	20.30%	14.14%	19.08%
Permanent Workers	Not applicable								

Holding, Subsidiary and Associate Companies (including joint ventures)

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

S. No.	Name of the holding/ subsidiary/associate companies/joint ventures (A)	Indicate whether holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Nippon Life Insurance Company	Holding	71.93	No - As an independent company, it may undertake its own activities
2	Nippon Life India AIF Management Limited	Subsidiary	100	Yes
3	Nippon Life India Asset Management (Singapore) PTE. Limited	Subsidiary	100	Yes
4	Reliance Capital Pension Fund Limited	Associate	49	No - As an independent company, it may undertake its own activities

CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **(Yes)**

(ii) Turnover (in ₹) 2,742.11 Cr

(iii) Net worth (in ₹) 3,546.43 Cr

Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	**Nil**	**Nil**	**-**	-	-	-
Investors (other than shareholders)	Yes Grievance redressal process – Nippon India mutual fund (nipponindiaim.com)	**Nil**	**Nil**	**-**	Nil	Nil	-
Shareholders	Yes Investor information- (nipponindiaim.com)	**2**	**0**	**-**	1	0	-
Employees & Workers	Yes Nippon Employee Policy Handbook - (nipponindiaim.com)	**Nil**	**Nil**	**-**	Nil	Nil	-
Customers	Yes Grievance redressal process – Nippon India mutual fund (nipponindiaim.com)	**1,196**	**7**	**-**	1,310	0	-
Value chain partners	Yes Grievance redressal process – Nippon India mutual fund (nipponindiaim.com)	**Nil**	**Nil**	**-**	Nil	Nil	-
Others (please specify)	NA	**-**	**-**	**-**	-	-	-

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

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

Sr. 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	Corporate Governance	Risk	Effective corporate governance is crucial for assessing and mitigating organizational risks. By prioritizing stakeholder relationships, compliance, and continuous monitoring, it ensures financial stability and enhances the organization's reputation, thereby fostering sustainable business continuity	• Established board-level committees and a strong governance framework to ensure that NAM India's performance aligns with stakeholder expectation • Implemented control mechanisms to ensure effective oversight.	Negative implication
2	Responsible Investing	Opportunity	By prioritizing responsible investment practices and generating favorable outcomes for investors, the Company will enhance its market credibility. This, in turn, will attract additional investors and increase market share.		Positive implication
3	Business ethics	Risk	Emphasizing the importance of business ethics is essential due to the significant potential consequences. Implementing transparent monitoring and frequent review systems is imperative to effectively address financial and reputational risks.	• Established an efficient system for whistle blower and grievance redressal mechanism. • Implemented internal controls to sustain compliance with the Code of Conduct. • Organized awareness initiatives on ethical practices and the Code of Conduct for internal stakeholders	Negative implication
4	Diversity & Inclusion	Opportunity	Cultivating a diverse and inclusive workplace brings fresh perspectives, sparks creativity, and fosters innovative ideas within the company. This not only enhances employee engagement and performance but also opens doors to new market opportunities.		Positive implication
5	Climate Action	Opportunity	Implementing climate action measures ensures a comprehensive analysis and strategic mitigation of business impacts. It also drives the development of new products and services, ultimately boosting the company's revenue. By taking responsible actions aligned with current needs, the company demonstrates its commitment and awareness to stakeholders.		Positive implication

SECTION B: MANAGEMENT AND PROCESS DISCLOSURE

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	N	Y	Y	Y	Y	N	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	-	Y	Y	Y	Y	-	Y	Y
c. Web-link of the Policies, if available	Investor Policies ESG policies								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Y	N	Y	Y	Y	Y	N	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	N	Y	N	Y	Y	N	Y	Y
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015 - Quality management systems								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	NAM has committed to goals and targets (Scope 1 & 2) from base year FY 2025 for Principle 6 with a designated timeline: • 45% reduction in the overall Net CO_2 emission by 2030 • 70% reduction in the overall Net CO_2 emission by 2050 • Achieve Net zero by 2070								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The overall operational emission footprint of the company has reduced by 6.9% over a Y-o-Y basis due to implementation of emission reduction measures and renewable energy adoption.								
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements At NAM India, Environmental, Social, and Governance (ESG) considerations are deeply ingrained in how we operate, they are a core obligation, not merely a strategic initiative. We are firmly convinced that long-term success can only be achieved through sustainable practices, which is why ESG principles are integrated across our business activities. We acknowledge our responsibility as a financial institution and are committed to playing a proactive role in addressing climate change, setting a strong example within India's financial services landscape. In line with India's national vision, we have committed to reaching net-zero carbon emissions by 2070. To advance toward this goal, we have already implemented meaningful measures to lower our environmental impact, including enhancing energy efficiency and adopting cleaner, more sustainable technologies. Our efforts are tracked through defined internal metrics as well as independent external evaluations. Additionally, we actively collaborate with partners and engage stakeholders to help create a more sustainable and resilient future.									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Sundeep Sikka - Executive Director and CEO								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.	Yes, the ESG and CSR Committees provide the necessary guidance and oversight for decision making. Comprehensive details regarding the ESG governance structure are provided in the ESG Report, which is included as part of our Annual Report.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/ Any other Committee									Frequency (Annually/Half yearly/Quarterly/Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Board of Directors									Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Board of Directors									Annually								

11.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	N	-	N	N	N	N	-	N	N

12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the principles material to its business (Yes/No)	-	Y	-	-	-	-	Y	-	-
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	N	-	-	-	-	N	-	-
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	-	N	-	-	-	-	N	-	-
It is planned to be done in the next financial year (Yes/No)	-	Y	-	-	-	-	Y	-	-
Any other reason (please specify)	-	None	-	-	-	-	None	-	-

Note: The Policies for both Principle 2 and Principle 7 will be updated in coming years.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics /principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	10	• Industry overview and Business model of the Company and the regulatory framework in which the Company operates. • Operations and Systems overview; Financial Performance and Budget and Control Processes. • Familiarisation on statutory compliances as a Board Member; Familiarisation on Risk Management Framework.	100%
Key Managerial Personnel	4	• Ongoing High curated simulation-based workshop to keep our succession	100%
Employees other than BoD and KMPs	45*	• Skill based training to enhance the ability to engage better with clients, soft skills trainings for employees to develop essential competencies and deliver better business results	100%

*In the previous reporting period, the number of training and awareness programmes was inadvertently reported based on the count of unique training sessions/program rather than the number of distinct training programmes conducted during the year. The current year reporting reflects the corrected methodology for improved accuracy and consistency.

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

Monetary					
	NGRBC Principle	Name of the Regulatory/Enforcement agencies/Judicial institution	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Nil	Nil	0	Nil	Nil
Settlement	Nil	Nil	0	Nil	Nil
Compounding Fee	Nil	Nil	0	Nil	Nil
Non-Monetary					
	NGRBC Principle	Name of the Regulatory/Enforcement agencies/Judicial institution	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil				
Punishment					

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
Not applicable	

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

Yes, the policy aligns with SEBI's Anti-Money Laundering (AML) guidelines and incorporates key aspects of Mutual Funds' obligations under the Prevention of Money Laundering Act, 2002 (PMLA). Its purpose is to combat money laundering by detailing NAM India's procedures for customer identification, risk-based customer profiling, and continuous transaction monitoring. These measures aim to detect suspicious transactions and prevent fraud, thereby protecting NAM India and its legitimate customers from financial losses. The policy applies to all branches and offices of NAM India, as well as its service providers. The link is provided below:

https://mf.nipponindiaim.com/InvestorServices/ESGDocuments/Anti-Money-Laundering-Policy.pdf

5. Number of Directors/KMPs/employees/workers taken by any law enforcement agency for the charges of bribery/corruption:

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	NA	NA

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of complaints received in relation to issues of Conflict of Interest of the directors.	0	0
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	0

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

No such incidents were reported for FY 26.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	**66.93**	21.16

Note: There was a significant decrease in accounts payable during the previous financial year, primarily due to incremental costs incurred from the change in place of business for the corporate location. This led to an overall increase in the cost of goods sold, resulting in a reduction in the accounts payable ratio. The calculation methodology is in line with the Industry Standards Forum.

9. Open-ness of business

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

Parameter	Metrics		FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a.	Purchases from trading houses as % of total purchases	**NA**	NA
	b.	Number of trading houses where purchases are made from	**NA**	NA
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	**NA**	NA
Concentration of Sales	a.	Sales to dealers/distributors as % of total sales	**0.44%**	0.57%
	b.	Number of dealers/distributors to whom sales are made	**145**	92
	c.	Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors	**70.16%**	73.35%
Share of RPTs in	a.	Purchases (Purchases with related parties/Total Purchases)	**1.47%**	0.83%
	b.	Sales (Sales to related parties/Total Sales)	**1.17%**	1.36%
	c.	Loans & advances (Loans & advances given to related parties/Total loans & advances)	**99.91%**	99.75%
	d.	Investments (Investments in related parties/Total Investments made)	**1.20%**	1.37%

Leadership Indicators

1. Awareness programs conducted for value chain partners on any of the principles during the financial year:

Total number of awareness programs held	Topics/principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programs
NAM India has implemented a Supplier Code of Conduct. The Company conducts regular training(s) for its distributors on its products and services.		

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

Yes, the Company's Board members annually affirm their compliance with the Code of Conduct for Board and Senior Management, which includes the ethical management of conflicts of interest. The Company has also established a policy on related party transactions to guide the identification and handling of such situations. All related party transactions are reviewed by the Audit Committee and require approval from Independent Directors to proceed. Additionally, we maintain a Conflict-of-Interest policy aligned with SEBI guidelines and good governance standards, aimed at identifying, avoiding, managing, or addressing actual or potential conflicts of interest. The link to the policy on related party transactions is attached below:

https://mf.nipponindiaim.com/InvestorServices/pdfDocuments/Related-Party-Transaction-Policy.pdf

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

Essential Indicators

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

	Current Financial Year FY 2025-26	Previous Financial Year FY 2024-25	Details of improvements in environmental and social impacts
R&D	The Company primarily operates in financial services and actively seeks opportunities to minimize its environmental and social impact while consistently thriving to build a sustainable infrastructure across the organization.		
Capex			

2. a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No)**

Yes, the Company has implemented a Supplier Code of Conduct that requires each supplier to integrate ESG principles into their systems and processes. This Code is founded on NAM's core values of honesty, integrity, respect, fairness, purposefulness, trust, responsibility, citizenship, and caring. Suppliers are expected to adhere to these values, with a focus on four key areas: Human Rights, Diversity and Inclusion, Environmental Stewardship, Ethics and Anti-Corruption. The link to the Company's Supplier COC is as follows:

https://mf.nipponindiaim.com/InvestorServices/ESGDocuments/Supplier-Code-of-Conduct.pdf

b. **If yes, what percentage of inputs were sourced sustainably?**

As a Financial service provider, NAM India's direct consumption of input material is limited. It ensures to procure majority of its materials from local vendors.

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

To reduce e-waste, the Company adheres to an Asset Disposal Policy that outlines the procedures for disposing of information system assets. The Company collaborates with third-party vendors to facilitate the disposal of IT assets. NAM India ensures that all technology equipment deemed as scrap is disposed of in accordance with this policy. Air conditioner and inverter batteries are sold to dealers, while copper and metal parts are recycled and repurposed as spare parts or used in smelting units to produce metal.

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

Not Applicable.

Leadership Indicators

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

Not applicable.

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

Name of the Product/Service	Description of the risk concern	Action taken
	Not applicable	

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

Not applicable

4. **Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed.**

Not applicable

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

Not applicable

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

Essential Indicators

1. Measures undertaken for Employee Wellbeing –

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

Category	Total (A)	% Of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	886	886	100%	886	100%	0	0%	886	100%	0	0%
Female	256	256	100%	256	100%	256	100%	0	0%	256	100%
Total	**1,142**	**1,142**	**100%**	**1,142**	**100%**	**256**	**22.42%**	**886**	**77.58%**	**256**	**22.42%**
Other than Permanent employees*											
Male		-	-	-	-	-	-	-	-	-	-
Female		-	-	-	-	-	-	-	-	-	-
Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

*Wellbeing measures for other than permanent employees are taken care of by the respective third-party entities and the Company don't have any other than permanent employees on our payroll.

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

Category	Total (A)	% Of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	NAM India does not have workers										
Female											
Total											
Other than Permanent workers*											
Male	NAM India does not have workers										
Female											
Total											

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	**0.23%**	0.28%

Note:

1. For the purpose of calculation of cost incurred on well-being measures; measures such as insurances (health and accident), maternity and paternity benefits, day care facilities, and medical assistance programs extended to permanent employees, and their dependents are considered net-off recoveries from these employees.

2. Details of retirement benefits, for FY 2025-26 and FY 2024-25

Benefits*	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	**100%**	**NA**	**Y**	100%	NA	Y
Gratuity	**100%**	**NA**	**Y**	100%	NA	Y
ESI	**NA**	**NA**	**NA**	NA	NA	NA
Other	**NA**	**NA**	**NA**	NA	NA	NA

*The benefits are limited to NAM India's permanent employees.

3. Accessibility of workplaces:

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

Yes, NAM India has implemented accessibility measures across its offices and premises for employees and visitors with disabilities.

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

Yes, Equal Opportunity is a crucial element of the Company's Human Rights Policy which can be accessed at: Human-Rights-Policy.pdf (nipponindiaim.com)

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	94%	NA	
Female	57%	86%		
Total	**91%**	**91%**		

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Not applicable
Other than Permanent Workers	
Permanent Employees	NAM India prioritizes creating a work environment where employees feel comfortable raising concerns. To this end, the Company has established a robust internal grievance redressal mechanism. This system empowers employees to voice their concerns anonymously through designed Ombudspersons and a dedicated whistleblower helpline. These channels ensure a systematic approach to addressing grievances and fostering a culture of open communication.
Other than Permanent Employees	

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	**1,142**	**0**	**-**	1,104	0	-
Male	**886**	**0**	**-**	864	0	-
Female	**256**	**0**	**-**	240	0	-
Total Permanent Workers	Not applicable					
Male						
Female						

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health Safety		On Skill Upgradation		Total (D)	On Health Safety		On Skill Upgradation*	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	**886**	**314**	**35%**	**810**	**91%**	864	291	34%	615	71%
Female	**256**	**138**	**54%**	**208**	**81%**	240	115	48%	137	57%
Total	**1,142**	**452**	**40%**	**1,018**	**89%**	**1,104**	**406**	**37%**	**752**	**68%**
Workers										
Male	Not applicable									
Female										
Total										

Note: The trainings on health and safety and skill upgradation are provided to permanent employees.

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

Benefits	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	%(D/C)
Employee						
Male	**886**	**886**	**100%**	864	864	100%
Female	**256**	**256**	**100%**	240	240	100%
Total	**1,142**	**1,142**	**100%**	**1,104**	**1,104**	**100%**
Workers						
Male	Not applicable					
Female						
Total						

10. Health and safety management system:

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

Yes, the Company has implemented a health and safety management system which is documented in the employee handbook and applies to all employees, products, processes, and infrastructure within NAM India and its subsidiaries and affiliates.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

The HR and admin team conducts need-based training programmes and awareness sessions on EHS for its employees and contractors. It also works towards the development of management systems and processes to comply with the EHS policy. NAM India conducts annual audits of its internal and external processes to identify and mitigate work related hazard and risks. It conducts an investigation of all incidents including the minor ones and near misses and takes measures to avoid recurrence of such incidents in the future.

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

Yes

d. Do the employees/worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)

Yes

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

Safety Incident/Number	Category	FY 2025-26*	FY 2024-25*
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	**0**	0
	Workers	**NA**	NA
Total recordable work-related injuries	Employees	**0**	0
	Workers	**NA**	NA
No. of fatalities	Employees	**0**	0
	Workers	**NA**	NA
High consequence work-related injury or ill-health (excluding fatalities)	Employees	**0**	0
	Workers	**NA**	NA
Number of Permanent disabilities	Employees	**0**	0
	Workers	**NA**	NA

*The information disclosed above is limited to permanent workforce of NAM.

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

The Company has undertaken the initiatives below to ensure a safe and healthy workplace:

1. Proactively train and build awareness of road safety and extend support during exigent events of natural calamity and civil strife in life beyond work.
2. Prepare on-site emergency plans and conduct regular mock drills and evacuation programs
3. Deploy sufficient physical and electronic security within office premises
4. Install portable fire extinguishers of required type and capacity at appropriate places and impart training to operate firefighting equipment.
5. Use state-of-the-art electrical equipment and procedures. Conduct detailed investigation of all incidents including the minor ones and near-miss incidents followed by recommendations to avoid recurrence.
6. Analyze the findings of investigations of accidents in similar organizations and taking steps to prevent such accidents in the plants/premises/workplaces.
7. Regular and affordable medical check-ups.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	**0**	**0**	**-**	0	0	-
Health & Safety	**0**	**0**	**-**	0	0	-

14. Assessments for the year:

	% Of your plants and offices that were assessed. (by entity or statutory authorities or third parties)
Health and safety practices	0
Working Conditions	0

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

Not applicable

Leadership Indicators

1. **Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N)?**

   Employees: All the permanent employees of NAM India are covered by a life insurance policy and are provided family support in case of demise.

   Workers: Not Applicable

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

   The Company has established a contractual obligation requiring its value chain partners to fully comply with all applicable statutory requirements.

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

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable Employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	**0**	0	**0**	0
Workers	Not applicable			

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

   The company does not provide any transition assistance programs to its employees at the time of retirement or termination.

5. **Details on assessment of value chain partners:**

	% Of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0
Working Conditions	0

6. **Provide details of any corrective actions taken or underway to address significant risks concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

   Not Applicable.

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

Essential Indicators

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

   The Company actively engages with its stakeholders to understand their needs and expectations, gathering valuable feedback that informs decision-making in risk management, strategy formulation, business planning, and execution. Utilizing a range of formal and informal channels, NAM tailors its engagement methods to suit the unique needs of each stakeholder group.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group. (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	Quarterly earnings calls, Audio recording of earnings call, Investor presentation, Annual General Meeting, Intimation to stock exchanges, annual or quarterly financials and investor meetings or conferences, press release, annual reports, e-mail, SMS, newspaper, advertisement, notices, website, and transcripts.	Quarterly basis and on a need basis	To ensure shareholders are updated on the latest developments at the Company, sector performance and address concerns if any.
Customers	Yes, based on demographics	Emails, advertisements, website, newspaper and digital platforms, helpline forums, customer satisfaction surveys, branch visits	Ongoing and on Need basis	Details of information on products and services offered, different platforms available for customers to reach out in case of any grievance, services being offered for ease of doing business, and to ensure excellent customer service throughout the life cycle
Vendors, Distributors, Bankers, Custodians, and others in value chain	No	Emails and in-person meetings	Quarterly and on ad-hoc basis	**Custodian -** For safekeeping on all securities or Trade Settlement or Corporate Action Management. **Bankers -** Maintenance of scheme accounts to facilitate an ease of transaction ecosystem for investors. **Vendors (Depositories) -** Facilitate transaction and unit settlement on investors and other allied activities
AMFI	No	Emails, upload on AMFI portal and physical filing	On Need Basis	Regulatory requirements and any ad hoc requirements raised by AMFI
Regulatory Bodies	No	Emails, upload on AMFI portal and physical filing	On Need Basis	Regulatory requirements, and ESG Initiatives and performance
Community/NGO	Yes	Emails, meetings, website, and other digital platforms	On Need Basis	Impact of the CSR initiatives and grievances
Employee	No	One-on-one or group meetings, e-mails, town halls, team meetings, engagement surveys, grievance redressal platform	Ongoing and on Need basis	Annual performance review, benefits offered, trainings and career growth, health, and wellness
Media	No	Emails, SMS, press release, newspapers, pamphlets, advertisement, annual reports, website, transcripts, conference, and other meetings	On Need Basis	Stay abreast on the development of the Company and its offerings

Leadership Indicators

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

The Company fosters continuous and proactive engagement with its stakeholders. At the Annual General Meeting, shareholders have the opportunity to interact with the Board and Management, posing questions and providing feedback. Additionally, the Company conducts earnings conference calls to discuss financial results with analysts and investors. Stakeholders can also submit suggestions or queries via a designated e-mail address.

To support its commitment to responsible business practices, the Board has established two key committees: the ESG Committee, comprising executives, and the Corporate Social Responsibility (CSR) Committee of the Board. These committees oversee areas such as environmental, health and safety, CSR, sustainability, philanthropy, and corporate governance. They meet regularly to ensure effective implementation of these practices, with discussions and outcomes communicated to the Board through meeting minutes.

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

   At NAM India, our strategy is to embed social responsibility into our core business operations by transforming ESG commitments into actionable policies. These policies not only guide our employees but also encourage our stakeholders, especially partners and suppliers, to adopt responsible business practices in their respective domains.

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

   The details of the Company's CSR initiatives, projects or programs and activities are provided in the CSR Section of ESG Report. The CSR Policy of the Company is uploaded on its website and can be observed at Investor Policies

Principle 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. employees' workers covered (B)	% (B/A)	Total (C)	No. employees' workers covered (D)	% (D/C)
Employees						
Permanent	**1,142**	**1,142**	**100%**	1,104	1,104	100%
Other than permanent	**421**	**144**	**34%**	395	0	0%
Total Employees	**1,563**	**1,286**	**82%**	**1,499**	**1,104**	**74%**
Workers						
Permanent	Not applicable					
Other than permanent						
Total Workers						

2. **Details of minimum wages paid to employees and workers, in the following format:**

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wages		More than Minimum wages		Total (D)	Equal to Minimum Wages		More than Minimum wages	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Permanent										
Male	886	0	-	886	100%	864	0	-	864	100%
Female	256	0	-	256	100%	240	0	-	240	100%
Other than permanent										
Male	266	0	-	266	100%	251	0	-	251	100%
Female	155	0	-	155	100%	144	0	-	144	100%
Worker										
Permanent										
Male	Not applicable									
Female										
Other than permanent										
Male										
Female										

3. a. **Details of remuneration/salary/wages, in the following format:**

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category (in ₹)	Number	Median remuneration/ salary/wages of respective category (in ₹)
Board of Directors (BoD)	8	63,00,000	1	Cannot be determined
Key Managerial Personnel (KMP)#	3	3,10,18,534	0	0
Employees other than BOD and KMP*	883	12,29,522	256	12,52,482
Workers	NA	NA	NA	NA

*Compensation for employees (other than BoD and KMP) is inclusive of personnel employed in Dubai.

#Represents the median remuneration of active Key Managerial Personnel (KMPs) as on 31 March 2026. Mr. Ajay Patel ceased to be a KMP upon his superannuation on 2 January 2026.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	**16.43%**	15.58%

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

NAM India has dedicated processes to address human rights impacts and issues.

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

Yes, the Company has formulated a formal grievance mechanism which is delineated in the Employee Handbook and communicated to all employees. Any grievances related to violations of human rights can be reported directly to senior management via e-mail channels. NAM India has setup an ombudsperson network and a whistleblower mechanism. In addition, NAM India has a grievance redressal mechanism to address concerns of NAM India's stakeholders.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	**0**	**0**	**-**	0	0	-
Discrimination at workplace	**0**	**0**	**-**	0	0	-
Child Labour	**0**	**0**	**-**	0	0	-
Forced Labour/Involuntary Labour	**0**	**0**	**-**	0	0	-
Wages	**0**	**0**	**-**	0	0	-
Other human rights related issues	**0**	**0**	**-**	0	0	-

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	**0**	0
Complaints on POSH as a % of female employees/workers	**0**	0
Complaint on POSH upheld	**0**	0

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

NAM India is dedicated to fostering a safe and respectful workplace. Employees are encouraged to report any concerns or grievances related to Human Rights violations through the company's internal grievance redressal mechanism. Additionally, NAM India prioritizes employee well-being by including comprehensive Prevention of Sexual Harassment (POSH) training in its onboarding process. This training is reinforced by a robust POSH policy detailed in the Employee Handbook, underscoring the company's commitment to nurturing a positive and supportive work environment.

9. **Do human rights requirements form part of your business agreements and contracts?**

Yes, NAM India inculcates human rights requirements as a part of its Supplier Code of Conduct.

10. **Assessments for the year:**

	% Of your plants and offices that were assessed (By entity or statutory authorities or third parties)
Child labour	0%
Forced/involuntary labour	-
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	-

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

Zero risks/concerns were accounted post the internal assessment of NAM India's operations for the human rights parameters.

Leadership Indicators

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

Not Applicable, as zero complaints pertaining to human rights were received for FY 2025-26.

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

NAM India has implemented a human rights policy which lays down the grievance mechanisms for raising and reporting any concerns. The Company has not conducted human rights due diligence yet.

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

Yes, all NAM India's offices are accessible to differently abled visitors as per the requirements of the Rights of Persons with Disabilities Act, 2016.

4. **Details on assessment of value chain partners:**

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

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

Not Applicable

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

Essential Indicators

1. **Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A) (GJ)	**1,496.20**	Nil
Total fuel consumption (B) (GJ)	**Nil**	Nil
Energy sources (C) (GJ)	**Nil**	Nil
Total energy consumed from renewable sources (A+B+C) (GJ)	**1,496.20**	**Nil**
From non-renewable sources		
Total electricity consumption (D) (GJ)	**8,489.48**	9,094.26
Total fuel consumption (E) (GJ)	**332.70**	341.28
Energy consumption sources (F)	**Nil**	Nil
Total energy consumed from non- renewable sources (D+E+F)	**8,822.18**	**9,435.54**
Total energy consumed (A+B+C+D+E+F)	**10,318.38**	**9,435.54**
Energy intensity per rupee of turnover (GJ/₹ Crore) (Total energy consumed/Revenue from operations)	**3.76**	4.02
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (GJ/₹ Crore) (Total energy consumed/Revenue from operations adjusted for PPP)	**76.54**	83.01
Energy intensity in terms of physical output (GJ/FTE)	**6.70**	8.88

Note:
- 14.50% of renewable energy consumed out of total energy consumption during FY 26.
- Fuel consumption for DG set is estimated based on spend based methodology and average diesel price.
- For intensity calculation, the adjusted PPP conversion factor of ₹20.34/USD (as per latest IMF rates) has been applied. Source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND
- Intensity in terms of FTE includes both permanent and other than permanent employees.

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

Yes. Reasonable assurance has been conducted in FY 2026 for BRSR Core attributes by S.R. Batliboi & Associates LLP

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

Not Applicable

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	**0**	0
(ii) Groundwater	**0**	0
(iii) Third party water	**7,519.86**	6,205.71
(iv) Seawater/desalinated water	**0**	0
(v) Others	**0**	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**7,519.86**	6,205.71
Total volume of water consumption (in kilolitres)	**7,519.86**	6,205.71
Water intensity per rupee of turnover (KL/₹ Crore) (Total water consumption/Revenue from operations)	**2.74**	2.64
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (KL/₹ Crore) (Total water consumption/Revenue from operations adjusted for PPP)	**55.78**	54.60
Water intensity in terms of physical output (KL/FTE)	**4.88**	5.84

Notes:
- Water consumption is not monitored except for purchased water at some locations since all the offices are rented premises (other corporate HO).
- Where RO are installed, estimates for domestic water are made assuming 25 litre per person day consumption as per CGWA guidelines. Man-days are determined from work from office attendance.
- For all locations, estimates for flushing usage are made assuming 20 litre per person day consumption as per CGWA guidelines. Man-days are determined from work from office attendance.
- For intensity calculation, the adjusted PPP conversion factor of ₹20.34/USD (as per latest IMF rates) has been applied. Source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND
- Intensity in terms of FTE includes both permanent and other than permanent employees.

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

Yes. Reasonable assurance has been conducted in FY 2026 for BRSR Core attributes by S.R. Batliboi & Associates LLP

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of Treatment*	**4,998.84**	4,965.56
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

Note:
*Water discharge is considered at 80% of total water withdrawal, following the Central Pollution Control Board (CPCB) database report (August 2013). The water is discharged to common drain of the building management for further treatment

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

Yes. Reasonable assurance has been conducted in FY 2026 for BRSR Core attributes by S.R. Batliboi & Associates LLP

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

NAM India has not implemented any mechanism for Zero Liquid Discharge.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	MT	NA	NA
SOx	MT		
Particulate matter (PM)	MT		
Persistent organic pollutants (POP)	-		
Volatile organic compounds (VOC)	-		
Hazardous air pollutants (HAP)	-		
Others – please specify	-		

7. **Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:**

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	**125.14**	72.32
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	**1,674.31**	1,836.54
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	Metric tonnes of CO_2 Equivalent/₹ Cr.	**0.66**	0.81
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	Metric tonnes of CO_2 Equivalent/ ₹ Crore.	**13.35**	16.79
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO_2 Equivalent/FTE	**1.17**	1.80

Notes:

1. For current FY, Scope 1 emissions generated from Refrigerant use per ton of AC are calculated as per the actual refilling data provided by the vendor.
2. Fuel emissions calculations apply emission factors from DEFRA version 1.1, 2024 and the grid emission factor from Version 21 of the Central Electricity Authority's CO_2 database.
3. For intensity calculation, the adjusted PPP conversion factor of ₹20.34/USD (as per latest IMF rates) has been applied. Source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND
4. Intensity in terms of FTE includes both permanent and other than permanent employees.

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

Yes. Reasonable assurance has been conducted in FY 2026 for BRSR Core attributes by S.R. Batliboi & Associates LLP

8. **Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.**

Yes, the Company has taken significant steps to enhance energy efficiency in its offices. This includes the installation of LED lighting and Energy Star-rated air conditioning units to reduce energy consumption. NAM India has also implemented a policy to upgrade end-user devices to more energy-efficient models, thereby lowering desktop energy use. Additionally, motion sensors have been installed at the corporate office to further conserve energy. These initiatives collectively contribute to the reduction of the Company's Scope 2 emissions.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	**2.74**	4.77
E-waste (B)	**1.90**	2.69
Bio-medical waste (C)	**NA**	NA
Construction and demolition waste (D)	**NA**	NA
Battery waste (E)	**0**	0
Radioactive waste (F)	**NA**	NA
Other Hazardous waste. Please specify, if any. (G)	**NA**	NA
Other Non-hazardous waste generated (H).Please specify, if any. *(Break-up by composition i.e., by materials relevant to the sector)*	**55.56**	31.05
Total (A+B + C + D + E + F + G + H)	**60.20**	**38.51**
Waste intensity per rupee of turnover (MT/₹ Crore) (Total waste generated/Revenue from operations)	**0.02**	0.02
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (MT/₹ Crore) (Total waste generated/Revenue from operations adjusted for PPP)	**0.45**	0.32
Waste intensity in terms of physical output (MT/FTE)	**0.04**	0.03

Parameter	FY 2025-26	FY 2024-25
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	**1.19**	2.28
(ii) Re-used	**0**	0
(iii) Other recovery operations	**NA**	NA
Total	**1.19**	**2.28**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of disposal Method		
(i) Incineration	**NA**	NA
(ii) Landfilling	**NA**	NA
(iii) Other disposal operations	**58.29**	35.82
Total	**58.29**	**35.82**

Notes:

1. Due to the nature of operations, no bio-medical or radioactive waste was generated. Also, no construction or demolition activities were undertaken in FY 2026; hence, no construction and demolition waste were generated.
2. Plastic waste and other non-hazardous waste (mainly include dry and wet waste) is disposed through local municipal corporation.
3. For intensity calculation, the adjusted PPP conversion factor of ₹20.34/USD (as per latest IMF rates) has been applied. Source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND
4. Intensity in terms of FTE includes both permanent and other than permanent employees.

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

Yes. Reasonable assurance has been conducted in FY 2026 for BRSR Core attributes by S.R. Batliboi & Associates LLP

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

In all NAM India offices, a dedicated maintenance team sorts office waste into dry and wet categories before handing it over to the local municipal corporation for disposal. The Company has also implemented systems for wastewater treatment and responsible e-waste disposal. To manage e-waste, NAM India follows an Asset Disposal Policy that outlines the process for disposing of information system assets. Third-party vendors assist in this process, ensuring that all identified scrap technology equipment is disposed of in accordance with policy guidelines. Approval for asset disposal is obtained from senior management, after which a vendor is selected to handle the recycling process. The vendor then provides a recycling certificate upon completion.

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

Not Applicable

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

The company does not undertake construction, manufacturing, mining, or other activities that typically trigger EIA requirements under the Environmental Impact Assessment Notification, 2006 issued by the Ministry of Environment, Forest and Climate Change (MoEFCC), Government of India.

13. Is the entity compliant with the applicable environmental law/regulations/guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances.

NAM India is in adherence with all the applicable environmental law/regulations/guidelines in India such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder.

Leadership Indicators

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

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

a. Name of the area: Not applicable

b. Nature of operations: Not applicable

c. Water withdrawal, consumption, and discharge in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kl)		
Surface water		
Ground water		
Third party water		
Sea water		
Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed/turnover)	Not Applicable	
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
Into Surface water		
Into Groundwater		
Into Seawater		
Sent to third-parties		
Others		
Total water discharged (in kilolitres)		

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

Yes. Reasonable assurance has been conducted in FY 2026 for BRSR Core attributes by S.R. Batliboi & Associates LLP

2. Provide the following details of total scope 3 emissions & its intensity in the following format:

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	**14,86,018.10**	14,86,848.62
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO_2 Equivalent/₹ Cr.	**541.93**	632.81
Total Scope 3 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	Metric Tonnes of CO_2 equivalent /₹ Crore	**11,022.76**	13,081.19

Notes:

1. Scope 3 emissions include emissions from Category 1, 2, 3, 5, 7 and 15.
2. Category 1 and 2 emissions calculated using Spend basis method. This also includes emissions from DG sets, which are estimated based on the expenditure on diesel fuel by third-party partners. The average fuel conversion factor from PPAC is referred for conversion into physical quantity, and DEFRA factors are applied for the conversion to emissions.
4. Category 15 calculated using PCAF Standard and covers all listed of our investments excluding unlisted equity and commodities, future securities.

   Scope 3 emissions due to business travel are estimated in consideration with data for number and location of employees travelled and emission factor for air and rail travel referred from India GHG Program 2015 Version 1.0
5. For intensity calculation, the adjusted PPP conversion factor of ₹20.34/USD (as per latest IMF rates) has been applied. Source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND

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

Not applicable

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Installation of energy efficient equipment	• Installation of LED lighting across facilities • Deployment of 3-star rated inverter air conditioners	• NAM India currently does not track this information
2	Installation of water efficient fixtures	• Installation of sensor-based tapes	
3	LEED certified green building infrastructure	• Development of a LEED-certified green building for the largest office space to optimize the use of materials, energy, water, and reduce emissions	• Building construction is completed and occupied; LEED certification is under progress
4	Sourcing of green electricity	• Largest office location transitioned to sourcing 100% renewable electricity through green tariffs from DISCOM	• Renewable energy sourcing commenced from November 2025 at the corporate office. Renewable energy now accounts for 14.50% of total energy consumption. Despite a 29% increase in operational area (sq. ft.), operational energy intensity and Scope 2 GHG emissions intensity reduced by 16% and 30%, respectively.
5	Removal of plastic bottle use	• Elimination of plastic bottle usage at the new corporate office	Achieved 100% reduction
6	Removal of paper cups	• Elimination of paper cup usage at the new corporate office	Achieved 100% reduction

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

   The Company maintains a robust business continuity plan that is regularly tested to prevent disruptions. Recognizing the importance of human capital development and succession planning for long-term sustainability, NAM India focuses on ensuring business continuity, cultural preservation, knowledge enhancement, and talent retention. The Risk Management Committee of the Board has formulated a comprehensive risk management policy that addresses both internal and external risks, including financial, operational, sectoral, sustainability (especially ESG-related), and information and cyber security risks. This policy encompasses measures for risk identification, mitigation, internal control systems, and business continuity planning.

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

   NAM India has not identified any significant adverse impact it causes to the environment due to its value chain partners.

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

   NAM India do not assess its value chain partners for environmental impact although it has instituted a Suppliers Code of Conduct.

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

   a. **By the listed entity –** Not applicable

   b. **By the top ten (in terms of value of purchases and sales, respectively) value chain partners -** Not applicable

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

Essential Indicators

1. **Public Policy Advocacy**

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

   Currently, NAM India is a member of 7 associations.

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

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National)
1.	(State/National)	National
2.	Confederation of Indian Industry (CII)	National
3.	Bombay Chamber of Commerce and Industry (BCCI)	State
4.	Indian Venture and Alternate Capital Association (IVCA)	National
5.	Association of Portfolio Managers in India (APMI)	National
6.	Private Equity and Venture Capital CFO Association (PEVC CFO Association)	National
7.	The UN's Principles for Responsible Investment	International

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

   There have been no instances of anti-competitive conduct by the entity for FY 2025-26.

Leadership Indicators

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

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/Quarterly/ Others– please specify)	Web-link, if available
1.	NAM India is a member of the Association of Mutual Funds of India (AMFI). AMFI is dedicated to developing an ethical industry that enhances and maintains the standards across all areas. It also endeavors to protect and promote the interests of mutual funds and their unit holders.	The Company's Leadership team actively participates in the various committees of AMFI. These activities are focused towards promoting financial inclusion and investor literacy and awareness.	Yes	Ongoing and need basis	Mutual Funds India | Investment Plans | Tax Saving | Mutual Funds Nav (amfiindia.com)
2.	NAM India is a member of Association of Portfolio Managers in India (APMI). This is a trade body aimed at drawing the expertise already available with the members and supplement it with industry level research initiatives to guide decisions.	The Company's Leadership team actively participates across various forums.	Yes	Ongoing and need basis	APMI (apmiindia.org)

Principle 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

   Not applicable.

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

   Not applicable

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

Due to the specific nature of our business operations, this particular aspect is not applicable. However, the Company actively engages in Corporate Social Responsibility (CSR) initiatives through collaboration with various implementing agencies. These partnerships enable us to effectively carry out our CSR activities, ensuring a positive impact on the communities we serve.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	**17.06%**	7.13%
Sourced directly from within India	**98.01%**	99.08%

Note:
For the purpose of calculations, the % of input materials sourced from MSME's (with valid certification from the Ministry of Micro, Small and Medium Enterprises) are considered.

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

Location (as per RBI Classification System)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	**0.09%**	0.19%
Semi-urban	**0.47%**	0.75%
Urban	**6.18%**	9.34%
Metropolitan	**93.26%**	89.72%

Note:

For the purpose of categorization of people employed in rural/semi-urban/urban/metropolitan as per the Reserve Bank of India classification system, the location of employees is considered as on 31 March 2026 as per HR records.

Leadership Indicators

1. **Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments**

Not applicable

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

State	Aspirational District	Amount spent (In ₹)
Telangana	Vikarabad	36,11,874
Maharashtra	Dharashiv	1,41,06,823
Bihar	Gaya	4,56,000
Bihar	Aurangabad	15,67,500
Bihar	Jamui	2,14,900
Punjab	Moga	62,066
Jharkhand	Ranchi	20,000

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

(b) From which marginalized/vulnerable groups do you procure? Not applicable

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

NAM India is part of financial service sector; hence the quantity of procurement is not material to the Company although it endeavors to purchase from local vendors to support the local communities.

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

Not applicable

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

Not applicable

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

Sr. No.	CSR Projects	No. of persons benefitted from CSR Projects*	% of beneficiaries from vulnerable and marginalized groups
1	Promoting Community led Climate Action and Ecosystem Centre Water Resilience Vikarabad | Telangana	12,168	30%
2	Promoting Community led Climate Action and Ecosystem Centre Water Resilience Khultabad | Maharashtra	7,822	40%
3	Promoting Community led Climate Action and Ecosystem Centre Water Resilience in Dharashiv | Maharashtra	44,212	45%
4	Biodiversity and Ecosystem based Climate Change Adaptation, Gujarat and Goa	18,770	40%
5	Foundation for the promotion of sports and games	189	45%
6	Education programme and institutional capacity building	4,065	54%
7	Rashtriya Netra Yagna	28,362	100%
8	Water and Natural Resource Management leading to Holistic Village Development Grant 1	2,272	100%
9	Water and Natural Resource Management leading to Holistic Village Development Grant 2	1,117	100%
10	Early Intervention Centres	5,145	0%
11	Surgical Navigation System and Mimix Software	130	90%
12	Development of Eight floor-68 Beds, Pediatric wards at Hematolymphoid block at Advanced Centre for Treatment, Research and Education in Cancer (ACTREC) at Kharghar	NA	NA
13	Strengthening Water Infrastructure and Climate Adaptation for Smallholder Farmers in Fatehpur Block, Barabanki (Uttar Pradesh)	NA	NA

*No. of beneficiaries are inclusive of direct and indirect beneficiaries of the CSR projects undertaken by NAM

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

Essential Indicators

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

   During regular business operations, customers may occasionally disagree with the Company regarding service deficiencies or product performance issues, which could result in civil suits or consumer complaints. Given that most of NAM India's businesses are linked to capital markets, they are vulnerable to short-term fluctuations. The Company consistently engages with stakeholders to address their concerns effectively, but in some cases, legal resolutions may be pursued.

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

	As a percentage to total turnover
Environmental product and social parameters relevant to the Product	Not applicable
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	**0**	**0**	-	0	0	-
Advertising	**0**	**0**	-	0	0	
Cyber-security	**0**	**0**	-	0	0	-
Delivery of essential services	**0**	**0**	-	0	0	-
Restrictive Trade Practices	**0**	**0**	-	0	0	-
Unfair Trade Practices	**0**	**0**	-	0	0	-
Other	**1,196**	**7**	-	1,310	0	-

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

	Number	Reason for Recall
Voluntary Recall	NAM India operates in the financial services sector as an asset management company. Its offerings are intangible financial products, such as mutual funds and investment schemes, which do not involve physical goods that could pose safety hazards. Hence the requirement of product recalls on account of safety issues remain not applicable to the company.	
Forced Recall		

5. **Does the entity have a framework/policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.**

   Yes, data or information privacy forms a part of NAM India's cyber security policy. The link to the policy is provided below: Information-Cyber-Security-and-Cyber-Resilience-Policy.pdf (nipponindiaim.com)

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

   No corrective actions were taken or are underway for FY 2025-26.

7. **Provide the following information relating to data breaches:**

   a) Number of instances of data breaches – **One.**

   b) Percentage of data breaches involving personally identifiable information of customers- **Zero**.

   c) Impact, if any, of the data breaches – **NA**

Leadership Indicators

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

   NAM India discloses information related to its products and services on its website. The link for the same is attached below:

   Nippon India Mutual Fund | Mutual Funds Services Online in India - NIMF (nipponindiaim.com)

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

   NAM India undertakes a variety of investor education and financial empowerment initiatives aimed at its partners, investors, customers, and employees to enhance their understanding of its products and services. Furthermore, the Company ensures that all eligible employees obtain certification from the National Institute of Securities Markets, as mandated by SEBI and organized by the Association of Mutual Funds in India (AMFI). This certification guarantees the responsible use of its products.

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

   NAM India has Cyber Crisis Management Policy and SOP are in place which shall get invoked in case of any cyberattack, policy and SOP takes care of informing customers of any risk of disruption/discontinuation. Furthermore, the Company has a comprehensive Disaster Recovery (DR) and Business Continuity Plan (BCP) in place, covering its critical operations. It also has communication protocols for local or global disasters. The Company conducts annual BCP tests and biannual DR tests. BCP is integrated into the governance framework and will be activated in the event of a local or global disaster. Employees can work from alternate locations under the BCP, ensuring continuity of critical services. The Company's DR Data Centre is in Chennai. Regular reviews are conducted to enhance BCP and DR plans, ensuring continuous customer support during emergencies.

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

   The Company complies with disclosure requirements relating to its products and services. It shares regular product updates with the investors in the form of following material which are available on the website:

   1. Factsheet
   2. Product Notes
   3. Scheme Performance

   Yes, NAM India carries out a customer satisfaction survey for its products and services for the entity.

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN NIPPON LIFE INDIA ASSET MANAGEMENT LIMITED'S BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

To the Board of Directors of Nippon Life India Asset Management Limited

1. We have undertaken to perform a reasonable assurance engagement, for Nippon Life India Asset Management Limited ("the Company") vide our engagement agreement dated February 25, 2026, in respect of the agreed Sustainability Information listed in the "Identified Sustainability Information" paragraph below in accordance with the criteria stated in the "Criteria" paragraph below. The Identified Sustainability Information is included in the Business Responsibility and Sustainability Report ("BRSR") of the Company for the financial year ended March 31, 2026 pursuant to the requirement of Regulation 34(2)(f) of the Securities and Exchange Board of India's ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "LODR Regulations"). This engagement was conducted by a multidisciplinary team including assurance practitioners, engineers and specialists.

Identified Sustainability Information

1. The Identified Sustainability Information for the year ended March 31,2026 is BRSR Core (sub-set of BRSR), the attributes of which are summarised in Appendix 1 to this report. The Reporting Boundary for BRSR is on standalone basis as disclosed under Question No. 13 of Section A: General Disclosures of the BRSR.
2. Our reasonable assurance engagement was with respect to the year ended March 31,2026 information only and we have not performed any procedures with respect to any other elements included in the BRSR (i.e. non- BRSR Core attributes) and, therefore, do not express any opinion thereon.

Criteria

3. The Criteria used by the company to prepare the Identified Sustainability Information is as under:
   i. Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;
   ii. Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, further updated on January 30, 2026 and Industry Standard on Reporting of BRSR Core per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024.

Management's Responsibility

4. The Company's management is responsible for selecting or establishing suitable criteria for preparing the Identified Sustainability Information including the reporting boundary of BRSR, disclosing environmental information basis operational control approach, taking into account applicable laws and regulations including the SEBI circular, related to reporting on the Identified Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error. The Management and the Board of Directors of the Company are also responsible for overseeing the Company's compliance with the requirements of LODR Regulations and the SEBI Circular in relation to the BRSR Core.

Inherent limitations

5. The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities.
6. Measurement of certain amounts and BRSR Core metrics, some of which are estimates, is subject to inherent measurement uncertainty, for example, GHG emissions, water footprint, energy footprint, waste. Obtaining sufficient appropriate evidence to support our opinion does not reduce the uncertainty in the amounts and metrics.

Our Independence and Quality Control

7. We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India and the SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

8. We apply Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our Responsibility

9. Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information listed in Annexure 1 based on the procedures we have performed and evidence we have obtained.

10. We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India. This standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information are prepared, in all material respects, in accordance with the Reporting Criteria. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

11. The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

    Below is the informative summary of the procedures performed by us:

    - Obtained an understanding of the Identified Sustainability Information and related disclosures.
    - Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information.
    - Made inquiries of Company's management, including those responsible for preparing the BRSR report, finance team, human resource, administration, procurement team amongst others and those with the responsibility for managing the Company's BRSR.
    - Obtained an understanding on how the sustainability data and information is recorded along with the roles and responsibilities of the concerned team members.
    - Obtained an understanding and performed an evaluation of the design of the key processes and controls for recording, processing and reporting on the Identified Sustainability Information on sample basis of different offices. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of internal controls.
    - Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures. Performed substantive testing on a sample basis of the Identified Sustainability Information to verify that the data had been appropriately measured with the underlying documents recorded, collated and reported. This includes reconciling the Identified Sustainability Information with the underlying records and recalculation on a sample basis.
    - Where applicable, for the Identified Sustainability Information in the BRSR, we have relied on the information in the audited standalone financial statements of the Company for the year ended March 31, 2026 and the underlying trial balance.
    - Evaluated the reasonableness and appropriateness of significant estimates and judgements made by the management in the preparation of the Identified Sustainability Information.
    - Obtained representations from Company's management.

We also performed such other procedures as we considered necessary in the circumstances.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

Exclusions

12. Our assurance scope excludes the following and therefore we do not express an opinion on the same:
    - Operations of the Company other than the Identified Sustainability Information in Appendix 1;
    - Aspects of the BRSR and the data/information (qualitative or quantitative) included in the BRSR other than the Identified Sustainability Information;
    - Data and information outside the defined reporting period i.e., April 1, 2025 – March 31, 2026;
    - The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company

Other Information

13. The Company's management is responsible for the other information. The other information comprises the information included within the BRSR other than Identified Sustainability Information and our independent assurance report dated May 21, 2026 thereon.
14. Our opinion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon. In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion

15. Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information listed in Appendix 1 for the year ended March 31, 2026 (as stated under "Identified Sustainability Information") are prepared in all material respects, in accordance with the criteria (as stated under "Criteria").

Restriction on use

16. Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on its sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Reasonable Assurance Report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For **S.R. Batliboi & Associates LLP**
Chartered Accountants
Firm's Registration No.: 101049W/E300004

Rohit Kumar
Partner
Membership No.: 095374
UDIN: 26095374OKRZCU8501

Place of Signature: Gurugram, Haryana

Date: May 21, 2026

ANNEXURE-1

IDENTIFIED SUSTAINABILITY INFORMATION (BRSR CORE KPIS)

S. No	Attribute	Principle and indicator reference	Parameter
1	Green-house gas (GHG) footprint	Principle 6, E-7	1. Total Scope 1 and scope 2 emissions 2. GHG Emission Intensity (Scope 1 +2) per rupee of turnover adjusted for Purchasing Power Parity (PPP) and in terms of physical output or services
2	Water footprint	Principle 6, E-3 and E-4	1. Total water consumption 2. Water consumption intensity per rupee of turnover adjusted for PPP and in terms of physical output or services 3. Water Discharge by destination and levels of Treatment
3	Energy footprint	Principle 6, E-1	1. Total energy consumed 2. Percentage of energy consumed from renewable sources 3. Energy intensity per rupee of turnover adjusted for PPP and in terms of physical output or services
4	Circularity	Principle 6 – E9	1. Total waste generated 2. Waste intensity per rupee of turnover adjusted for PPP and in terms of physical output or services 3. Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations 4. For each category of waste generated, total waste disposed by nature of disposal method
5	Enhancing Employee Wellbeing and Safety	Principle 3 – E1(C) Principle 3- E11	1. Spending on measures towards well-being of employees and workers 2. Details of safety related incidents for employees and workers
6	Enabling Gender Diversity in Business	Principle 5 – E3(b) Principle 5 – E7	1. Gross wages paid to females as percentage of wages paid 2. Complaints on POSH
7	Enabling Inclusive Development	Principle 8 – E4 Principle 8 – E5	1. Input material sourced from following sources as percentage of total purchases – Directly sourced from MSMEs/small producers and from within India 2. Job creation in smaller towns
8	Fairness in Engaging with Customers and Suppliers	Principle 9 – E7 Principle 1 – E8	1. Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events 2. Number of days of accounts payable
9	Open-ness of business	Principle 1 – E9	1. Concentration of purchases & sales done with trading houses, dealers, and related parties 2. Loans and advances & investments with related parties.