NAVA/SECTL/266/2026-27 November 12, 2026

Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No.C/1, G Block
Bandra Kurla Complex, Bandra (E)
MUMBAI – 400 051
NSE Symbol: 'NAVA'

Dept. of Corp. Services
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street
MUMBAI – 400 001

Scrip Code: '513023' / 'NAVA

Dear Sir/ Madam,

Sub: Outcome of Board meeting u/r 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR").

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This is to inform you that the Board of Directors of the Company, at its meeting held today, i.e., November 12, 2026, has, inter alia, approved the –

1. Un-audited financial results (Consolidated and Standalone) for the quarter and half year ended September 30, 2026, pursuant to Regulation 33 (3) of Listing Regulations. The statement of financial results along with segment report and limited review report are attached herewith (**as Annexure – I**).

2. Based on the review and recommendations of the Audit Committee, the Board of Directors recommended the appointment of B S R and Co, Chartered Accountants (Firm Registration No. 128510W) as the Statutory Auditors of the Company to hold the office for a term of 5 (five) consecutive years from the conclusion of the 55th Annual General Meeting (AGM) of the Company to be held in the year 2027 till the conclusion of the 60th AGM to be held in the year 2032, subject to approval of the Members of the Company.

   The brief details of the above as prescribed under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, are attached herewith as (**Annexure – II)**.

The meeting of the Board of Directors commenced at 10:00 a.m. (IST) and concluded at 11:50 a.m. (IST).

This document is made available on the website of the Company at https://www.navalimited.com/investors/stock-exchange-disclosures/disclosures/

Kindly take the same on record and acknowledge the receipt.

Thanking you,

Yours faithfully,

for **NAVA LIMITED**

VEGESINA SATYANARAYANA RAJU
Digitally signed by VEGESINA SATYANARAYANA RAJU
Date: 2026.11.12 12:04:52 +05'30'

VSN Raju
Company Secretary
& Vice President

Encl: as above.

Walker Chandiok & Co LLP

Walker Chandiok & Co LLP
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Bagmane Tridib, Bagmane
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Nagar, Bengaluru 560093
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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of NAVA Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of NAVA Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') and its associate (refer Annexure 1 for the list of subsidiaries and associate included in the Statement) for the quarter ended 30 September 2026 and the consolidated year to date results for the period 1 April 2026 to 30 September 2026, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Walker Chandiok & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41 Connaught Circus, Outer Circle, New Delhi, 110001, India

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw attention to the Note 5 to the accompanying Statement of the Holding Company, which describes the uncertainty related to the outcome of the lawsuit filed by and against a subsidiary Company, Brahmani Infratech Private Limited. Pending final outcome of the aforesaid matter, which is presently unascertainable, the Holding Company has considered the claims filed, as described in the said note, as contingent liability/contingent assets as at quarter end 30 September 2026 and accordingly, in view of the management, no adjustment is required to the accompany Statement in respect of this matter. Our conclusion is not modified in respect of this matter.

6. The Statement includes the interim financial information of seven subsidiaries, which have not been reviewed/audited by their auditors, whose interim financial information reflects total assets of ₹3,204.32 lakhs as at 30 September 2026, and total revenues of ₹24.28 lakhs and ₹222.58 lakhs, net loss after tax of ₹(279.77) lakhs and ₹(729.25) lakhs, total comprehensive loss of ₹(643.82) lakhs and ₹(914.83) lakhs. for the quarter and year-to-date period ended 30 September 2026 respectively, net cash outflows of ₹(1,041.77) lakhs for the period ended 30 September 2026 as considered in the Statement. According to the information and explanations given to us by the management, this interim financial information are not material to the Group.

   Our conclusion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

VIJAY VIKRAM SINGH

Digitally signed by VIJAY VIKRAM SINGH
Date: 2026.11.12 12:00:50 +05'30'

Vijay Vikram Singh
Partner
Membership No. 059139
UDIN: 26059139LKBAHD3520

Bengaluru
12 November 2026

Annexure 1

List of entities included in the Statement

Subsidiaries

1) Nava Bharat Energy India Limited, India
2) Nava Bharat Projects Limited, India
3) Brahmani Infratech Private Limited, India
4) Nava Global Pte Limited (formerly Nava Bharat (Singapore) Pte Limited), Singapore
5) Maamba Energy Limited, Zambia
6) Nava Energy Zambia Limited, Zambia
7) Kawambwa Sugar Limited, Zambia
8) Nava Avocado Limited, Zambia
9) Nava Agro Pte Limited, Singapore
10) Nava Energy Pte Limited, Singapore
11) Nava Healthcare Pte Limited, Singapore (*consolidated up to 30 June 2026 on account of amalgamation with Nava Global Pte Limited w.e.f 1 July 2026)*
12) Integrative Healthcare Services Pte Limited, Singapore (*consolidated up to 30 April 2026 pursuant to cessation of control on strike-off of the subsidiary*)
13) Nava Resources CI, Cote d'Ivoire
14) The Iron Suites Pte Limited, Singapore
15) Compai Pharma Pte Limited, Singapore (*consolidated up to 3 September 2026 on account of transfer to Vitalis Pte Limited*)
16) Compai Healthcare Sdn. Bhd., Malaysia (*consolidated up to 3 September 2026 on account of transfer to Vitalis Pte Limited*)
17) Nava Alloy CI, Cote d'Ivoire
18) Maamba Solar Energy Limited, Zambia

Associate

1) Vitalis Pte Limited, Singapore (*w.e.f 3 September 2026)*

NAVA LIMITED

Regd.Office: 6-3-1109/1, 'Nava Bharat Chambers', Raj Bhavan Road, Hyderabad - 500 082

Corporate Identity Number:L27101TG1972PLC001549; Tel.Nos.040-23403501/23403540; e-Fax No.080-66886121

E-mail I.D: investorservices@navalimited.com; Website:www.navalimited.com

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2026

(Amount in lakhs of ₹ unless otherwise stated)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
	Income						
1	Revenue from operations	1,25,231.55	1,21,179.59	96,373.33	2,46,411.14	2,15,695.69	4,29,091.72
2	Other Income	8,324.25	5,696.52	2,599.18	14,020.77	6,533.80	18,774.67
3	**Total Income (1+2)**	**1,33,555.80**	**1,26,876.11**	**98,972.51**	**2,60,431.91**	**2,22,229.49**	**4,47,866.39**
4	**Expenses**						
	(a) Cost of materials consumed	35,846.61	31,430.58	35,403.82	67,277.19	74,249.65	1,35,475.27
	(b) Changes in inventories of finished goods and work-in-progress	(1,130.26)	2,861.57	(2,280.32)	1,731.31	(156.77)	7,516.44
	(c) Manufacturing expenses	15,724.15	16,467.81	12,510.06	32,191.96	23,171.96	51,472.12
	(d) Employee benefits expense	9,931.20	9,354.22	11,164.35	19,285.42	17,741.83	37,756.32
	(e) Finance costs	349.59	249.22	278.85	598.81	409.75	1,193.02
	(f) Depreciation,amortisation expense and impairment loss	10,389.89	10,133.65	9,426.55	20,523.54	18,472.43	39,119.73
	(g) Allowance for expected credit loss [refer note 3]	(223.00)	(439.61)	(2,545.59)	(662.61)	(9,952.90)	(13,712.72)
	(h) Other expenses	17,323.27	8,854.77	10,595.43	26,178.04	20,282.83	38,844.14
	Total Expenses	**88,211.45**	**78,912.21**	**74,553.15**	**1,67,123.66**	**1,44,218.78**	**2,97,664.32**
5	**Profit before share of (loss) of an associate and tax from continuing operations (3-4)**	**45,344.35**	**47,963.90**	**24,419.36**	**93,308.25**	**78,010.71**	**1,50,202.07**
6	Share of loss of an associate	(28.88)	-	-	(28.88)	-	-
7	**Profit before tax from continuing operations(5+6)**	**45,315.47**	**47,963.90**	**24,419.36**	**93,279.37**	**78,010.71**	**1,50,202.07**
8	**Tax expense**						
	(a) Current tax	13,673.22	10,624.66	5,024.06	24,297.88	20,183.09	20,026.88
	(b) Deferred tax expense/(credit)	(8,735.92)	4,015.46	1,605.39	(4,720.46)	96.90	26,179.46
9	**Profit for the period/year from continuing operations (7-8)**	**40,378.17**	**33,323.78**	**17,789.91**	**73,701.95**	**57,730.72**	**1,03,995.73**
10	**Discontinued operations**						
	(Loss) before tax for the period/year from discontinued operations	(44.61)	(55.44)	(53.38)	(100.05)	(95.80)	(191.53)
	Tax (credit) of discontinued operations	(11.23)	(13.95)	(13.44)	(25.18)	(24.11)	(48.20)
	Loss for the period/year from discontinued operations	**(33.38)**	**(41.49)**	**(39.94)**	**(74.87)**	**(71.69)**	**(143.33)**
11	**Profit for the period/year (9+10)**	**40,344.79**	**33,282.29**	**17,749.97**	**73,627.08**	**57,659.03**	**1,03,852.40**
12	**Net Profit attributable to:**						
	- Shareholders of the Holding Company	31,542.24	27,727.44	12,949.41	59,269.68	43,752.75	78,666.94
	- Non-controlling interest	8,802.55	5,554.85	4,800.55	14,357.40	13,906.28	25,185.46
13	**Other Comprehensive income**						
	(i) Items that will not be reclassified to profit or loss, net of income tax	17.09	(0.70)	444.88	16.39	276.71	2,336.08
	(ii) Items that will be subsequently reclassified to profit or loss, net of income	9,279.97	1,366.51	28,419.38	10,646.48	28,269.72	81,085.98
14	**Total Comprehensive Income for the period/year (11+13)**	**49,641.85**	**34,648.10**	**46,614.23**	**84,289.95**	**86,205.46**	**1,87,274.46**
15	**Other Comprehensive Income attributable to:**						
	- Shareholders of the Holding Company	6,123.95	1,615.13	22,168.83	7,739.08	21,934.01	65,587.04
	- Non-controlling interest	3,173.11	(249.32)	6,695.43	2,923.79	6,612.42	17,835.02
16	**Total comprehensive income attributable to**						
	- Shareholders of the Holding Company	37,666.19	29,342.57	35,118.24	67,008.76	65,686.76	1,44,253.98
	- Non-controlling interest	11,975.66	5,305.53	11,495.98	17,281.19	20,518.70	43,020.48
17	**Total comprehensive income/(loss) attributable to shareholders of the Holding Company from**						
	- Continuing operations	37,699.57	29,384.06	35,158.18	67,083.63	65,758.45	1,44,397.31
	- Discontinuing operations	(33.38)	(41.49)	(39.94)	(74.87)	(71.69)	(143.33)
18	**Paid-up Equity Share Capital**	2,834.39	2,833.81	2,831.27	2,834.39	2,831.27	2,831.27
19	**Other equity**						8,71,698.46
20	**Earnings/(loss) per equity share (EPES) [refer note 4]**						
	EPES for continuing operations						
	- Basic (in absolute ₹ terms)	11.15	9.81	4.59	20.96	15.49	27.85
	- Diluted (in absolute ₹ terms)	11.15	9.81	4.59	20.96	15.49	27.85
	EPES for discontinued operations						
	- Basic (in absolute ₹ terms)	(0.01)	(0.01)	(0.02)	(0.02)	(0.03)	(0.05)
	- Diluted (in absolute ₹ terms)	(0.01)	(0.01)	(0.02)	(0.02)	(0.03)	(0.05)
	EPES for continuing and discounting operations						
	- Basic (in absolute ₹ terms)	11.14	9.80	4.57	20.94	15.46	27.80
	- Diluted (in absolute ₹ terms)	11.14	9.80	4.57	20.94	15.46	27.80

See accompanying notes to the consolidated financial results.



Statement of Consolidated Assets and Liabilities

(Amount in lakhs of ₹ unless otherwise stated)

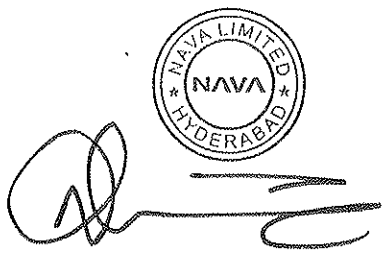
Sl. No.	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A	**ASSETS**		
1	**Non - current assets**		
	(a) Property, plant and equipment	5,14,549.67	5,18,646.33
	(b) Exploration and Evaluation Assets	164.68	212.91
	(c) Capital work-in-progress	3,26,311.53	2,18,451.69
	(d) Investment Property	2,300.09	2,300.09
	(e) Goodwill	53,078.62	52,343.74
	(f) Right-of-use assets	2,250.59	1,503.81
	(g) Other Intangible assets	263.48	272.88
	(h) Financial assets		
	i) Investments	11,836.62	6,060.31
	ii) Other financial assets	9,169.01	8,157.22
	(i) Deferred tax assets, (net)	537.27	731.42
	(j) Non-current tax assets, (net)	573.88	470.66
	(k) Other non-current assets	96,044.48	55,075.13
	Total non-current assets	**10,17,079.92**	**8,64,226.19**
2	**Current assets**		
	(a) Inventories	59,718.91	66,616.32
	(b) Financial assets		
	i) Investments	1,33,603.22	1,34,788.04
	ii) Trade receivables	85,318.73	94,874.21
	iii) Cash and cash equivalents	2,01,152.76	2,09,851.75
	iv) Bank balances other than (iii) above	2,122.51	1,632.90
	v) Loans	8.13	8.90
	vi) Other financial assets	7,459.34	8,210.36
	(c) Current tax assets, (net)	663.37	7,940.43
	(d) Other current assets	61,232.94	48,399.65
	Total current assets	**5,51,279.91**	**5,72,322.56**
	Assets of a disposal group classified as held for sale	345.85	689.30
	Total Assets	**15,68,705.68**	**14,37,238.05**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share capital	2,834.39	2,831.27
	(b) Other equity	9,25,185.72	8,71,698.46
	Equity attributable to equity shareholders of holding company	**9,28,020.11**	**8,74,529.73**
	(c) Non controlling interests	2,18,165.31	2,01,877.18
	Total Equity	**11,46,185.42**	**10,76,406.91**
2	**Non - current liabilities**		
	(a) Financial liabilities		
	i) Borrowings	2,95,202.24	2,17,324.93
	ii) Lease liabilities	523.74	548.14
	iii) Other financial liabilities	20.49	11.20
	(b) Provisions	8,112.02	7,787.48
	(c) Deferred tax liabilities, (net)	55,380.11	59,665.14
	Total non-current liabilities	**3,59,238.60**	**2,85,336.89**
3	**Current liabilities**		
	(a) Financial liabilities		
	i) Borrowings	4,793.79	4,767.47
	ii) Lease liabilities	0.45	0.45
	iii) Trade Payables		
	(a) total outstanding dues of micro and small enterprises	1,822.43	1,958.31
	(b) total outstanding dues other than (iii) (a) above	16,038.51	26,523.21
	iv) Other financial liabilities	22,338.16	26,868.58
	(b) Other current liabilities	6,401.68	7,901.20
	(c) Provisions	4,218.49	4,139.54
	(d) Current tax liabilities,(net)	7,296.97	2,966.67
	Total current liabilities	**62,910.48**	**75,125.43**
	Liabilities of a disposal group classified as held for sale	371.18	368.82
	Total Equity and Liabilities	**15,68,705.68**	**14,37,238.05**

NAVA LIMITED HYDERABAD

Consolidated Statement of Cash Flows for the period ended 30 September 2026

(Amount in lakhs of ₹ unless otherwise stated)

Particulars	For the Period Ended	
	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)
Cash flows from operating activities		
Profit before tax from continuing operations	93,279.37	78,010.71
(Loss) before tax for the year from discontinued operations	(100.05)	(95.80)
Profit before tax	93,179.32	77,914.91
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expenses	20,523.54	18,472.43
Excess provision for expected credit loss written back	(662.61)	(9,952.90)
Share based payment expense	1,076.45	719.76
Liabilities no longer required written back	(18.07)	(5.67)
Unrealised foreign exchange loss	961.73	694.42
Interest income from bank deposits and others	(3,348.03)	(3,134.91)
Net gain on disposal / fair valuation of investments	(7,091.38)	(986.39)
Dividend income	(96.80)	(82.15)
Rental income	(76.04)	(66.09)
(Gain)/Loss on sale of Property, Plant and Equipment	(148.63)	15.60
Bad debts written-off	24.82	9.56
Exchange differences on translation of foreign operations	276.50	(290.55)
Interest expense	598.81	409.75
Share of loss of an associate	28.88	-
Operating cash flows before changes in working capital	**1,05,228.49**	**83,717.77**
Adjustment for changes in working capital:		
Changes in inventories	7,128.04	13,433.36
Changes in trade receivables	11,210.21	89,774.13
Changes in other financial assets	516.37	(1,120.68)
Changes in other assets	(12,364.06)	(9,413.34)
Changes in trade payables	(10,784.77)	(4,125.30)
Changes in other financial liabilities	521.97	2,317.02
Changes in other provisions	14.68	616.96
Changes in other liabilities	(2,637.60)	(9,352.75)
	(6,395.16)	**82,129.40**
Cash generated from operations	**98,833.33**	**1,65,847.17**
Income taxes paid, net	(12,808.93)	(8,469.10)
Net cash generated from operating activities	**86,024.40**	**1,57,378.07**



Consolidated Statement of Cash Flows for the period ended 30 September 2026

(Amount in lakhs of ₹ unless otherwise stated)

Particulars	For the Period Ended	
	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)
Cash flows from investing activities		
Purchase of property, plant and equipment	(1,61,495.46)	(89,084.39)
Proceeds from sale of Assets held under sale	405.08	367.20
Changes in other bank balances	(658.52)	7,034.49
Investments made during the period	(62,751.54)	(73,390.62)
Proceeds from sale of investments	65,685.95	30,770.02
Dividend income received	96.80	82.15
Interest income received	2,758.22	2,516.49
Rent received	76.04	66.09
Net cash used in investing activities	**(1,55,883.43)**	**(1,21,638.57)**
Cash flows from financing activities		
Proceeds from long-term borrowings	76,859.40	66,066.57
Repayment of short-term borrowings, net	(2,665.70)	(1,047.35)
Repayment of lease liabilities	(31.65)	(16.16)
Proceeds from issue of equity share capital	1,176.79	-
Dividends paid	(15,643.58)	(16,828.98)
Dividend paid to Non-Controlling Interest (Net of proceeds from Issue of Share Capital)	(1,060.21)	(13,274.45)
Interest paid	(289.69)	(1,453.81)
Net cash generated from financing activities	**58,345.36**	**33,445.82**
Net changes in cash and cash equivalents	**(11,513.67)**	**69,185.32**
Cash and cash equivalents at the beginning of the year	2,09,851.75	98,941.55
Unrealised foreign exchange fluctuation	115.10	480.74
Foreign currency translation reserve	2,699.58	5,139.43
Cash and cash equivalents at the end of the year	**2,01,152.76**	**1,73,747.04**
Components of cash and cash equivalents at the end of the year		
Cash on hand	59.87	51.42
Balances with banks	2,01,092.89	1,73,695.62
Total cash and cash equivalents	**2,01,152.76**	**1,73,747.04**

NAVA LIMITED * NAVA * HYDERABAD

Consolidated Segment Information

(Amount in lakhs of ₹ unless otherwise stated)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Segment Revenue**						
	a) Ferro Alloys	26,619.89	25,710.58	27,691.32	52,330.47	56,828.33	1,20,048.51
	b) Energy	99,361.22	96,203.79	73,922.65	1,95,565.01	1,68,897.22	3,26,363.04
	c) Mining	15,358.92	12,784.50	11,546.44	28,143.42	23,878.75	47,957.88
	d) Other	54.70	111.13	67.96	165.83	152.23	413.17
	Total	1,41,394.73	1,34,810.00	1,13,228.37	2,76,204.73	2,49,756.53	4,94,782.60
	Less: Inter Segment Revenue	(16,163.18)	(13,630.41)	(16,855.04)	(29,793.59)	(34,060.84)	(65,690.88)
	Net Sales/Revenue from Operations	**1,25,231.55**	**1,21,179.59**	**96,373.33**	**2,46,411.14**	**2,15,695.69**	**4,29,091.72**
2	**Segment Results**						
	a) Ferro Alloys	1,034.48	1,782.85	284.11	2,817.33	1,642.02	3,113.61
	b) Energy	41,584.56	44,262.71	27,558.32	85,847.27	76,427.73	1,40,936.89
	c) Mining	1,713.08	1,364.44	1,766.93	3,077.52	4,590.05	10,960.00
	d) Other	(2,839.74)	(1,564.65)	(472.38)	(4,404.39)	(1,283.21)	(2,515.97)
	Total	41,492.38	45,845.35	29,136.98	87,337.73	81,376.59	1,52,494.53
	Less: Finance costs	349.59	249.22	278.85	598.81	409.75	1,193.02
	Add: Other Un-allocable Income net of Un allocable (Expenses)	4,172.68	2,367.77	(4,438.77)	6,540.45	(2,956.13)	(1,099.44)
	Total Profit before Tax from continuing operations	**45,315.47**	**47,963.90**	**24,419.36**	**93,279.37**	**78,010.71**	**1,50,202.07**
3	**Segment Assets**						
	a) Ferro Alloys	60,171.36	58,415.26	70,659.49	60,171.36	70,659.49	65,794.37
	b) Energy	10,86,617.84	10,03,457.02	8,29,101.06	10,86,617.84	8,29,101.06	9,82,494.04
	c) Mining	1,90,283.61	1,97,162.38	1,52,967.73	1,90,283.61	1,52,967.73	1,74,045.45
	d) Unallocated	2,83,124.39	2,77,855.67	2,06,759.48	2,83,124.39	2,06,759.48	2,69,966.83
		16,20,197.20	**15,36,890.33**	**12,59,487.76**	**16,20,197.20**	**12,59,487.76**	**14,92,300.69**
	Add: Assets of discontinued operations	345.86	345.86	345.86	345.86	345.86	345.86
	Total	**16,20,543.06**	**15,37,236.19**	**12,59,833.62**	**16,20,543.06**	**12,59,833.62**	**14,92,646.55**
4	**Segment Liabilities**						
	a) Ferro Alloys	6,742.55	6,500.27	5,279.12	6,742.55	5,279.12	10,195.09
	b) Energy	4,27,705.60	3,64,712.66	2,33,022.45	4,27,705.60	2,33,022.45	3,55,233.47
	c) Mining	11,123.28	18,345.02	5,572.62	11,123.28	5,572.62	11,702.40
	d) Unallocated	28,415.05	26,408.75	17,383.79	28,415.05	17,383.79	38,739.86
		4,73,986.48	**4,15,966.70**	**2,61,257.98**	**4,73,986.48**	**2,61,257.98**	**4,15,870.82**
	Add: Liabilities of discontinued operations	371.17	370.91	370.99	371.17	370.99	368.82
	Total	**4,74,357.65**	**4,16,337.61**	**2,61,628.97**	**4,74,357.65**	**2,61,628.97**	**4,16,239.64**

Business segment comprise of:
Ferro Alloys - consists of manufacturing of alloy metals viz:- silico manganese and ferro silicon
Energy - comprise of generation of power from thermal sources and related ancillary services
Mining - comprise of mining of mineable resources for captive use and external sales
Other - comprise of distribution of pharmaceutical products and Agribusiness.



Notes:

1 The consolidated financial results for the quarter and half year ended 30 September 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on 11 November 2026 and 12 November 2026 respectively. Further, these unaudited consolidated financial results were subject to "limited review" by the statutory auditors of the company who have issued an unmodified review report thereon.

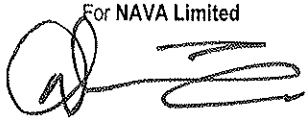
2 These unaudited consolidated financial results have been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34') prescribed under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
The Holding Company "NAVA Limited" has consolidated the financial results of its subsidiaries and an associate as per the applicable Indian Accounting Standards.

3 Trade and other receivables as of 30 September 2026 includes a sum of ₹12,592.61 lakhs (US $ 13.12 million) representing overdue balances recoverable from a customer of Maamba Energy Limited ("MEL"), a step-down subsidiary of the Holding Company "NAVA Limited", against sale of power and interest thereon. These receivables, whilst secured by a sovereign guarantee issued by the Government of Zambia, were subjected to arbitration proceedings under the arbitration rules of the United Nations Commission of International Trade Law, which was concluded in the favour of the MEL, during December 2022.
Pursuant to the receipt of favourable award, MEL has recovered US$ 576.01 million (including US$ 10.50 million during November 2026) as of the date of adoption of the Statement and is confident of realising the remaining dues aggregating to US$2.62 million (₹2,514.37 lakhs). Additionally, in view of the past experience of significant delays, management, has recorded an Expected Credit Losses ('ECL') allowance of ₹555.09 lakhs (US $ 0.58 million) as at 30 September 2026 against aforesaid receivables. The management will continue to monitor such recoveries and corresponding need for expected credit loss provision at each reporting period-end.

4 The EPES for the quarters and the six months are not annualized.

5 Brahmani Infratech Private Limited (BIPL), a subsidiary of the Holding Company, NAVA Limited, is a defendant in a proceedings against a claim lodged by Mantri Technology Parks Private Limited (MTPPL) regarding disputes, claims and counter claim in relation to the development agreement between BIPL and MTPPL being a co-developer of a project. The matter being sub-judice, BIPL has relied on an opinion from an independent legal advisor in its assessment of a favourable outcome of the matter. Accordingly, award for payment aggregating to ₹3,918.95 lakhs excluding interest accrued till date to MTPPL, representing refund of security deposit collected amounting to ₹3,000.00 lakhs and reimbursement of expenses incurred amounting to ₹918.95 lakhs has been considered as contingent liabilities. Further, BIPL has made payment of ₹1,000.00 lakhs under protest in connection with the ongoing litigation to MTPPL as per the order received from Hon'ble City Civil Court. Further, award for claims receivable by BIPL to the tune of ₹1,813.33 lakhs excluding interest accrued till date have been considered as contingent asset as at 30 September 2026.

By Order of the Board
For **NAVA Limited**





Ashwin Devineni
Managing Director &
Chief Executive Officer

Place : Hyderabad
Date : 12 November 2026

Walker Chandiok & Co LLP

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of NAVA Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of NAVA Limited ('the Company') for the quarter ended 30 September 2026 and the year to date results for the period 1 April 2026 to 30 September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

VIJAY VIKRAM SINGH
Digitally signed by VIJAY VIKRAM SINGH
Date: 2026.11.12 12:01:15 +05'30'

Vijay Vikram Singh
Partner
Membership No.: 059139
UDIN: 26059139YCEYTK1252

Bengaluru
12 November 2026

NAVA LIMITED

Regd.Office: 6-3-1109/1, 'Nava Bharat Chambers', Raj Bhavan Road, Hyderabad - 500 082

Corporate Identity Number:L27101TG1972PLC001549; Tel.Nos.040-23403501/23403540; e-Fax No.080-66886121

E-mail I.D: investorservices@navalimited.com; Website:www.navalimited.com

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2026

(Amount in lakhs of ₹ unless otherwise stated)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
	Income						
1	Revenue from operations	49,824.41	52,225.19	43,948.45	1,02,049.60	96,939.97	1,92,473.08
2	Other Income	2,379.23	16,660.75	11,551.40	19,039.98	15,832.59	31,700.64
3	**Total Income (1+2)**	**52,203.64**	**68,885.94**	**55,499.85**	**1,21,089.58**	**1,12,772.56**	**2,24,173.72**
4	**Expenses**						
	(a) Cost of materials consumed	27,367.60	23,700.52	27,350.56	51,068.12	55,247.87	1,03,092.07
	(b) Changes in inventories of finished goods and work-in-progress	(719.70)	3,650.77	(879.96)	2,931.07	622.79	8,964.52
	(c) Manufacturing expenses	2,208.56	1,880.41	2,114.87	4,088.97	4,231.09	9,344.59
	(d) Employee benefits expense	3,402.06	3,650.85	3,777.39	7,052.91	6,603.71	13,838.48
	(e) Finance costs	58.54	51.93	34.15	110.47	71.62	216.14
	(f) Depreciation and amortisation expense	885.02	864.28	888.16	1,749.30	1,760.10	3,446.49
	(g) Other expenses	4,369.46	4,138.43	4,640.81	8,507.89	8,850.79	18,655.82
	Total Expenses	**37,571.54**	**37,937.19**	**37,925.98**	**75,508.73**	**77,387.97**	**1,57,558.11**
5	**Profit before exceptional items and tax from continuing operations (3-4)**	**14,632.10**	**30,948.75**	**17,573.87**	**45,580.85**	**35,384.59**	**66,615.61**
6	Exceptional Item, net (refer note 4)	-	-	-	-	-	40,394.95
7	**Profit before tax from continuing operations (5-6)**	**14,632.10**	**30,948.75**	**17,573.87**	**45,580.85**	**35,384.59**	**1,07,010.56**
8	**Tax expense:**						
	(a) Current tax	3,008.21	4,304.40	1,683.87	7,312.61	5,257.16	16,631.31
	(b) Deferred tax expense/(credit)	437.27	(2.10)	203.61	435.17	303.98	(856.96)
9	**Profit for the period/year from continuing operations (7-8)**	**11,186.62**	**26,646.45**	**15,686.39**	**37,833.07**	**29,823.45**	**91,236.21**
10	**Discontinued operations**						
	(Loss) before tax for the period/year from discontinued operations	(44.61)	(55.44)	(53.38)	(100.05)	(95.80)	(191.53)
	Tax (credit) of discontinued operations	(11.23)	(13.95)	(13.44)	(25.18)	(24.11)	(48.20)
	(Loss) for the period/year from discontinued operations	**(33.38)**	**(41.49)**	**(39.94)**	**(74.87)**	**(71.69)**	**(143.33)**
11	**Profit for the period/year (9+10)**	**11,153.24**	**26,604.96**	**15,646.45**	**37,758.20**	**29,751.76**	**91,092.88**
12	Other comprehensive income						
	(i) Items that will not be reclassified to profit or loss, net of income tax	-	-	-	-	-	333.20
13	Total Comprehensive Income for the period/year (11+12)	**11,153.24**	**26,604.96**	**15,646.45**	**37,758.20**	**29,751.76**	**91,426.08**
14	Paid-up Equity Share Capital	2,834.39	2,833.81	2,831.27	2,834.39	2,831.27	2,831.27
15	Other equity						4,25,861.55
16	Earnings per equity share (EPES) [refer note 3]						
	EPES for continuing operations						
	- Basic (in absolute ₹ terms)	3.95	9.41	5.54	13.36	10.54	32.24
	- Diluted (in absolute ₹ terms)	3.95	9.41	5.54	13.36	10.54	32.24
	EPES for discontinued operations						
	- Basic (in absolute ₹ terms)	(0.01)	(0.01)	(0.02)	(0.02)	(0.03)	(0.05)
	- Diluted (in absolute ₹ terms)	(0.01)	(0.01)	(0.02)	(0.02)	(0.03)	(0.05)
	EPES for continuing and discounting operations						
	- Basic (in absolute ₹ terms)	3.94	9.40	5.52	13.34	10.51	32.19
	- Diluted (in absolute ₹ terms)	3.94	9.40	5.52	13.34	10.51	32.19

See accompanying notes to the standalone financial results.

NAVA LIMITED * NAVA * HYDERABAD *

Statement of Standalone Assets and Liabilities

(Amount in lakhs of ₹ unless otherwise stated)

Sl. No.	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A	**ASSETS**		
1	**Non - Current Assets**		
	(a) Property, plant and equipment	57,540.97	58,523.67
	(b) Capital work-in-progress	1,909.26	2,002.93
	(c) Investment Property	203.08	203.09
	(d) Intangible assets	226.38	227.59
	(e) Financial Assets		
	i) Investment in subsidiaries	2,60,202.05	2,21,945.54
	ii) Other investments	3,582.87	3,693.94
	iii) Other financial assets	7,435.06	7,422.97
	(f) Non-current tax assets (net)	515.90	416.42
	(g) Other non-current assets	520.15	520.15
	Total non-current assets	**3,32,135.72**	**2,94,956.30**
2	**Current Assets**		
	(a) Inventories	34,905.71	45,136.30
	(b) Financial assets		
	i) Investments	60,108.52	74,113.89
	ii) Trade receivables	15,405.83	17,938.92
	iii) Cash and cash equivalents	13,900.97	3,031.53
	iv) Bank balances other than (iii) above	1,784.00	1,461.41
	v) Other financial assets	3,313.76	5,408.26
	(c) Other current assets	21,594.78	18,367.85
	Total current assets	**1,51,013.57**	**1,65,458.16**
	Assets of a disposal group classified as held for sale	345.86	345.86
	Total Assets	**4,83,495.15**	**4,60,760.32**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	2,834.39	2,831.27
	(b) Other equity	4,50,290.85	4,25,861.55
	Total equity	**4,53,125.24**	**4,28,692.82**
2	**Non - Current Liabilities**		
	(a) Financial liabilities		
	i) Other financial liabilities	20.49	11.20
	(b) Provisions	856.14	813.11
	(c) Deferred tax liabilities (net)	6,408.56	5,973.39
	Total non-current liabilities	**7,285.19**	**6,797.70**
3	**Current Liabilities**		
	(a) Financial liabilities		
	i) Borrowings	1,781.98	3,692.79
	ii) Trade Payables		
	(a) total outstanding dues of micro and small enterprises	1,650.31	1,665.54
	(b) total outstanding dues other than (ii) (a) above	6,900.30	8,106.89
	iii) Other financial liabilities	3,518.80	4,586.34
	(b) Other current liabilities	1,986.09	2,214.84
	(c) Provisions	3,642.02	3,575.20
	(d) Current tax liabilities (net)	3,234.05	1,059.39
	Total current liabilities	**22,713.55**	**24,900.99**
	Liabilities of a disposal group classified as held for sale	371.17	368.81
	Total Equity and Liabilities	**4,83,495.15**	**4,60,760.32**

NAVA LIMITED HYDERABAD

Statement of Cash Flows for the period ended 30 September 2026

(Amount in lakhs of ₹ unless otherwise stated)

Particulars	For the Period Ended	
	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)
Cash flows from operating activities		
Profit before tax from continuing operations	45,580.85	35,384.59
(Loss) before tax from discontinued operations	(100.05)	(95.80)
Profit before tax	**45,480.80**	**35,288.79**
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	1,749.30	1,760.10
Share based payment expense	624.94	719.76
Bad debts written-off	24.82	9.56
Liabilities no longer required written back	(18.07)	(5.67)
Foreign exchange fluctuations gain, net	(117.88)	(787.47)
Interest income	(553.42)	(272.02)
Net gain on disposal / fair valuation of investments	(2,294.77)	(470.29)
Dividend Income	(15,118.92)	(13,569.15)
(Gain)/ Loss on sale of property, plant and equipment	(24.69)	19.53
Interest expense	110.47	71.62
Operating cash flows before changes in working capital	**29,862.58**	**22,764.76**
Adjustment for changes in working capital:		
Changes in inventories	10,230.59	11,036.81
Changes in trade receivables	2,511.00	3,628.79
Changes in other financial assets	3,001.98	(120.89)
Changes in other assets	(3,226.93)	(4,139.99)
Changes in trade payables	(1,221.82)	(1,271.65)
Changes in other financial liabilities	(1,269.04)	(502.61)
Changes in other current liabilities	(226.39)	(6,331.87)
Changes in provisions	109.85	124.12
	9,909.24	**2,422.71**
Cash generated from operations	**39,771.82**	**25,187.47**
Income taxes paid, net	(5,212.25)	(4,711.78)
Net cash generated from operating activities	**34,559.57**	**20,475.69**



Statement of Cash Flows for the period ended 30 September 2026

(Amount in lakhs of ₹ unless otherwise stated)

Particulars	For the Period Ended	
	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)
Cash flows from investing activities		
Purchase of property, plant and equipment	(647.02)	(964.58)
Changes in other bank balances	(447.64)	4,026.49
Investments made in :		
- Subsidiaries	(38,256.51)	-
- Others - Current investments	(27,149.09)	(38,598.02)
Proceeds from sale of current investments	43,560.31	18,943.63
Dividend income received	15,118.92	13,569.15
Interest income received	210.46	346.34
Net cash used in investing activities	**(7,610.57)**	**(2,676.99)**
Cash flows from financing activities		
Repayment of short-term borrowings, net	(1,910.81)	(936.77)
Proceeds from Issue of equity share capital	1,176.79	-
Dividend paid	(15,350.17)	(16,828.98)
Interest paid	(110.47)	(71.62)
Net cash used in financing activities	**(16,194.66)**	**(17,837.37)**
Net changes in cash and cash equivalents	**10,754.34**	**(38.67)**
Cash and cash equivalents at the beginning of the year	3,031.53	11,091.19
Unrealised foreign exchange fluctuation gain	115.10	480.74
Cash and cash equivalents at the end of the year	**13,900.97**	**11,533.26**
Components of cash and cash equivalents		
Cash on hand	5.06	10.15
Balances with banks	13,895.91	11,523.11
Total cash and cash equivalents	**13,900.97**	**11,533.26**



Standalone Segment Information

(Amount in lakhs of ₹ unless otherwise stated)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Segment Revenue**						
	a) Ferro Alloys	26,619.89	25,710.58	27,691.32	52,330.47	56,828.33	1,20,048.51
	b) Energy	30,699.13	32,544.85	25,906.21	63,243.98	59,290.80	1,08,814.99
	Total	**57,319.02**	**58,255.43**	**53,597.53**	**1,15,574.45**	**1,16,119.13**	**2,28,863.50**
	Less: Inter Segment Revenue	(7,494.61)	(6,030.24)	(9,649.08)	(13,524.85)	(19,179.16)	(36,390.42)
	Revenue from Operations	**49,824.41**	**52,225.19**	**43,948.45**	**1,02,049.60**	**96,939.97**	**1,92,473.08**
2	**Segment Results**						
	a) Ferro Alloys	1,034.48	1,782.85	284.11	2,817.33	1,642.02	3,113.61
	b) Energy	13,542.01	15,073.76	8,596.14	28,615.77	22,470.39	41,251.20
	Total	**14,576.49**	**16,856.61**	**8,880.25**	**31,433.10**	**24,112.41**	**44,364.81**
	Less: Finance costs	58.54	51.93	34.15	110.47	71.62	216.14
	Add: Other Un-allocable Income net of Un-allocable Expenses	114.15	14,144.07	8,727.77	14,258.22	11,343.80	22,466.94
	Add: Exceptional Item	-	-	-	-	-	40,394.95
	Total Profit before Tax from continuing operations	**14,632.10**	**30,948.75**	**17,573.87**	**45,580.85**	**35,384.59**	**1,07,010.56**
3	**Segment Assets**						
	a) Ferro Alloys	57,863.64	56,042.60	70,659.49	57,863.64	70,659.49	65,794.37
	b) Energy	75,632.18	79,203.78	75,879.76	75,632.18	75,879.76	80,382.58
	c) Unallocated	3,49,653.47	3,53,808.92	2,52,680.84	3,49,653.47	2,52,680.84	3,14,237.51
		4,83,149.29	**4,89,055.30**	**3,99,220.09**	**4,83,149.29**	**3,99,220.09**	**4,60,414.46**
	Add: Assets of discontinued sugar operations	345.86	345.86	345.86	345.86	345.86	345.86
	Total	**4,83,495.15**	**4,89,401.16**	**3,99,565.95**	**4,83,495.15**	**3,99,565.95**	**4,60,760.32**
4	**Segment Liabilities**						
	a) Ferro Alloys	6,684.61	6,442.33	5,279.12	6,684.61	5,279.12	10,195.09
	b) Energy	8,180.42	8,484.89	6,536.44	8,180.42	6,536.44	8,432.37
	c) Unallocated	15,133.71	17,361.35	13,072.39	15,133.71	13,072.39	13,071.22
		29,998.74	**32,288.57**	**24,887.95**	**29,998.74**	**24,887.95**	**31,698.68**
	Add: Liabilities of discontinued sugar operations	371.17	370.91	370.99	371.17	370.99	368.82
	Total	**30,369.91**	**32,659.48**	**25,258.94**	**30,369.91**	**25,258.94**	**32,067.50**

Business segment comprise of:
Ferro Alloys - consists of manufacturing of alloy metals viz:- silico manganese and ferro silicon
Energy - comprise of generation of power from thermal sources and related ancillary services

Notes:

1 The unaudited standalone financial results for the quarter and half year ended 30 September 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on 11 November 2026 & 12 November 2026 respectively. Further, these unaudited standalone financial results were subjected to a "limited review" by the statutory auditors of the Company who have issued an unmodified review report thereon.

2 These unaudited standalone financial results has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34') prescribed under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

3 The EPES for the quarter and six months period are not annualized.

4 Exceptional item during year ended 31 March 2026 represents gain of ₹ 40,253.62 lakhs recognised pursuant to the buy back of equity shares by its subsidiary "Nava Global Pte. Ltd. (formerly Nava Bharat (Singapore) Pte. Ltd.) and an amount of ₹141.33 lakhs being profit on transfer of investment in subsidiary "Nava Resources CI" to "Nava Global Pte Ltd"

By Order of the Board
For **NAVA Limited**

Ashwin Devineni

Managing Director &
Chief Executive Officer

NAVA LIMITED * NAVA * HYDERABAD

Place : Hyderabad
Date : 12 November 2026

Annexure – II

Details as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Sl. No	Particulars	Details
1	Reason for change viz. appointment, ~~re-appointment, resignation, removal, death or otherwise~~	In accordance with the applicable provisions of the Companies Act, 2013, Walker Chandiok & Co LLP, Chartered Accountants (ICAI Firm Registration No. 001076N/N500013), the existing Statutory Auditors of the Company, will retire at the conclusion of the 55th Annual General Meeting (AGM) of the Company to be held in 2027, upon completion of their second consecutive term of five years. Consequently, BSR and Co., Chartered Accountants (ICAI Firm Registration No. 128510W), have been appointed as the Statutory Auditors of the Company, subject to the approval of the Members at the 55th AGM to be held in 2027.
2	Date of appointment/ ~~reappointment/ cessation (as applicable)~~ & term of appointment/ ~~re-appointment~~	Based on the recommendations of the Audit Committee, the Board of Directors recommended the appointment of B S R and Co, Chartered Accountants (Firm Registration No. 128510W) as the Statutory Auditors of the Company to hold the office for a term of 5 (five) consecutive years from the conclusion of the 55th Annual General Meeting (AGM) of the Company to be held in the year 2027 till the conclusion of the 60th AGM to be held in the year 2032, subject to approval of the Members of the Company.
3	Brief profile (in case of appointment)	B S R and Co ('the firm') was constituted on September 01, 2007, as a partnership firm having firm registration number as 128510W. The registered Office of the firm is at 14th floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Centre, Western Express Highway, Goregaon (East), Mumbai – 400063. B S R and Co is a member entity of B S R & Affiliates, a network registered with the Institute of Chartered Accountants of India. B S R and Co is registered in Mumbai, Gurgaon, Bangalore and Hyderabad. B S R and Co together with its member firms has around 4000+ staff and 200+ Partners.

		B S R member firm audits various companies listed on Stock Exchanges in India including the companies in the industrial manufacturing, power generation and agriculture sector.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable