

NAVA/SECTL/146/2026-27

August 14, 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., August 14, 2026, has, inter alia, approved the Un-audited financial results (Consolidated and Standalone) for the quarter ended June 30, 2026, pursuant to Regulation 33 (3) of Listing Regulations. The statement of financial results along with segment report and limited review report are enclosed herewith (**as Annexure – I**).

The meeting of the Board of Directors commenced at 11:00 a.m. (IST) and concluded at 12:50 p.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**

VSN Raju
Company Secretary
& Vice President

Encl: as above.

Walker Chandio & Co LLP

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial 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'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 30 June 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.

Chartered Accountants

Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

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Walker Chandiok & Co LLP

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:
 - a. Note 4 to the accompanying Statement of the Holding Company which describes uncertainty in relation to recoverability of substantially overdue trade and other receivables amounting to ₹16,514.61 Lakhs as at 30 June 2026 (31 March 2026: ₹25,989.96 Lakhs) due from a customer of Maamba Energy Limited ('MEL'), a step-down subsidiary of the Holding Company. The aforesaid receivables have been considered as good and realisable by the management based on sovereign guarantee issued by the Government of Zambia and favourable consent award issued by the Arbitration Tribunal as explained in the said note.
 - b. Note 6 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 June 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 these matters.

6. The Statement includes the interim financial information of six subsidiaries, which have not been reviewed/audited by their auditors, whose interim financial information reflects total revenues of ₹85.29 Lakhs, net loss after tax of ₹(464.19) Lakhs, total comprehensive loss of ₹(298.46) Lakhs for the quarter ended 30 June 2026 respectively, as considered in the Statement, which have not been reviewed/audited by their auditors, and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, are based solely on such unaudited/unreviewed interim financial information. According to the information and explanations given to us by the management, these 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

Partner

Membership No. 059139

UDIN: 26059139ONBQGI2269

Bengaluru

14 August 2026

Walker Chandio & Co LLP

Annexure 1

List of subsidiaries included in the Statement

- 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
- 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
- 16) Compai Healthcare Sdn. Bhd., Malaysia
- 17) Nava Alloy CI, Cote d'Ivoire
- 18) Maamba Solar Energy Limited, Zambia

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 ENDED 30 JUNE 2026					
(Amount in lakhs of ₹ unless otherwise stated)					
Sl. No.	Particulars	Quarter Ended		Year Ended	
		30.06.2026 (Unaudited)	31.03.2026 (Refer Note 2)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
	Income				
1	Revenue from operations	1,21,179.59	1,14,284.52	1,19,322.36	4,29,091.72
2	Other Income	5,696.52	5,199.33	3,934.62	18,774.67
3	Total Income (1+2)	1,26,876.11	1,19,483.85	1,23,256.98	4,47,866.39
4	Expenses				
	(a) Cost of materials consumed	31,430.58	33,393.84	38,845.83	1,35,475.27
	(b) Changes in inventories of finished goods and work-in-progress	2,861.57	8,575.81	2,123.55	7,516.44
	(c) Manufacturing expenses	16,467.81	15,877.79	10,661.90	51,472.12
	(d) Employee benefits expense	9,354.22	10,952.40	6,577.48	37,756.32
	(e) Finance costs	249.22	707.61	130.90	1,193.02
	(f) Depreciation, amortisation expense and impairment loss	10,133.65	9,079.16	9,045.88	39,119.73
	(g) Allowance for expected credit loss [refer note 4]	(439.61)	(1,992.98)	(7,407.31)	(13,712.72)
	(h) Other expenses	8,854.77	10,357.40	9,687.40	38,844.14
	Total Expenses	78,912.21	86,951.03	69,665.63	2,97,664.32
5	Profit before tax from continuing operations (3-4)	47,963.90	32,532.82	53,591.35	1,50,202.07
6	Tax expense				
	(a) Current tax	10,624.66	2,553.99	15,159.03	20,026.88
	(b) Deferred tax expense/(credit)	4,015.46	16,325.98	(1,508.49)	26,179.46
7	Profit for the period/year from continuing operations (5-6)	33,323.78	13,652.85	39,940.81	1,03,995.73
8	Discontinued operations				
	(Loss) before tax for the period/year from discontinued operations	(55.44)	(40.06)	(42.41)	(191.53)
	Tax (credit) of discontinued operations	(13.95)	(10.08)	(10.67)	(48.20)
	Loss for the period/year from discontinued operations	(41.49)	(29.98)	(31.74)	(143.33)
9	Profit for the period/year (7+8)	33,282.29	13,622.87	39,909.07	1,03,852.40
10	Net Profit attributable to:				
	- Shareholders of the Holding Company	27,727.44	12,713.35	30,803.34	78,666.94
	- Non-controlling interest	5,554.85	909.52	9,105.73	25,185.46
11	Other Comprehensive income				
	(i) Items that will not be reclassified to profit or loss, net of income tax	(0.70)	30.33	(168.17)	2,336.08
	(ii) Items that will be subsequently reclassified to profit or loss, net of income tax	1,366.51	40,958.90	(149.66)	81,085.98
12	Total Comprehensive Income for the period/year (9+11)	34,648.10	54,612.10	39,591.24	1,87,274.46
13	Other Comprehensive income attributable to:				
	- Shareholders of the Holding Company	1,615.13	31,991.71	(234.82)	65,587.04
	- Non-controlling interest	(249.32)	8,997.52	(83.01)	17,835.02
14	Total comprehensive income attributable to				
	- Shareholders of the Holding Company	29,342.57	44,705.06	30,568.52	1,44,253.98
	- Non-controlling interest	5,305.53	9,907.04	9,022.72	43,020.48
15	Total comprehensive income/(loss) attributable to shareholders of the Holding Company from				
	Continuing operations	29,384.08	44,735.04	30,800.28	1,44,397.31
	- Discontinuing operations	(41.49)	(29.98)	(31.74)	(143.33)
16	Paid-up Equity Share Capital	2,833.81	2,831.27	2,831.27	2,831.27
17	Other equity				8,71,698.46
18	Earnings/(loss) per equity share (EPES) [refer note 5]				
	EPES for continuing operations				
	- Basic (in absolute ₹ terms)	9.81	4.50	10.90	27.85
	- Diluted (in absolute ₹ terms)	9.81	4.50	10.90	27.85
	EPES for discontinued operations				
	- Basic (in absolute ₹ terms)	(0.01)	(0.01)	(0.01)	(0.05)
	- Diluted (in absolute ₹ terms)	(0.01)	(0.01)	(0.01)	(0.05)
	EPES for continuing and discounting operations				
	- Basic (in absolute ₹ terms)	9.80	4.49	10.89	27.80
	- Diluted (in absolute ₹ terms)	9.80	4.49	10.89	27.80

See accompanying notes to the audited consolidated financial results.



Consolidated Segment Information

(Amount in lakhs of ₹ unless otherwise stated)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026 (Unaudited)	31.03.2026 (Refer Note 2)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1	Segment Revenue				
	a) Ferro Alloys	25,710.58	36,604.63	29,137.01	1,20,048.51
	b) Energy	96,203.79	81,306.18	94,974.56	3,26,363.04
	c) Mining	12,784.50	10,614.48	12,332.31	47,957.88
	d) Other	111.13	144.46	84.27	413.17
	Total	1,34,810.00	1,28,669.75	1,36,528.15	4,94,782.60
	Less: Inter Segment Revenue	(13,630.41)	(14,385.23)	(17,205.79)	(65,690.88)
	Net Sales/Revenue from Operations	1,21,179.59	1,14,284.52	1,19,322.36	4,29,091.72
2	Segment Results				
	a) Ferro Alloys	1,782.85	1,454.62	1,357.91	3,113.61
	b) Energy	44,262.71	31,800.23	48,869.41	1,40,936.89
	c) Mining	1,364.44	1,098.07	2,823.12	10,960.00
	d) Other	(1,564.65)	(1,146.32)	(1,597.64)	(2,515.97)
	Total	45,845.35	33,206.60	51,452.80	1,52,494.53
	Less: Finance costs	249.22	707.61	130.90	1,193.02
	Add: Other Un-allocable Income net of Un allocable (Expenses)	2,367.77	33.83	2,269.45	(1,099.44)
	Total Profit before Tax from continuing operations	47,963.90	32,532.82	53,591.35	1,50,202.07
3	Segment Assets				
	a) Ferro Alloys	58,415.26	65,794.37	77,963.57	65,794.37
	b) Energy	10,03,457.02	9,82,494.04	8,88,344.87	9,82,494.04
	c) Mining	1,97,162.38	1,74,045.45	1,49,059.49	1,74,045.45
	d) Unallocated	2,77,855.67	2,69,966.83	2,08,314.28	2,69,966.83
		15,36,890.33	14,92,300.69	13,23,682.21	14,92,300.69
	Add: Assets of discontinued operations	345.86	345.86	345.86	345.86
	Total	15,37,236.19	14,92,646.55	13,24,028.07	14,92,646.55
4	Segment Liabilities				
	a) Ferro Alloys	6,500.27	10,195.09	5,910.40	10,195.09
	b) Energy	3,64,712.66	3,55,233.47	3,20,028.66	3,55,233.47
	c) Mining	18,345.02	11,702.40	2,748.77	11,702.40
	d) Unallocated	26,408.75	38,739.86	21,458.42	38,739.86
		4,15,966.70	4,15,870.82	3,50,146.25	4,15,870.82
	Add: Liabilities of discontinued operations	370.91	368.82	382.10	368.82
	Total	4,16,337.61	4,16,239.64	3,50,528.35	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 ended 30 June 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on 13 August 2026 and 14 August 2026 respectively.
- 2 The figures of the quarter ended 31 March 2026 are the balancing figures between audited figures in respect of full financial year and published year to date figures up to the third quarter of the relevant financial year, which are subjected to limited review by statutory auditors.
- 3 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 as per the applicable Indian Accounting Standards.
- 4 Trade and other receivables as of 30 June 2026 includes a sum of ₹16,514.61 lakhs (31 March 2026: ₹25,989.96 lakhs) 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, based on the settlement reached between the Parties to the proceedings. Pursuant to the final consent award issued by the Arbitration Tribunal in December 2022, the customer had agreed for a payment plan together with additional privileges and rights which can be invoked in case of non-compliance with the terms of the final consent award. In March 2023, the customer has requested for a revision in the payment plan as granted by the arbitration tribunal, and the proposed revision has been duly acknowledged by the MEL without waiving its privileges and rights obtained pursuant to the arbitration proceedings.
Subsequent to the receipt of favourable award, MEL has recovered US\$ 560.61 million (including discount of US\$ 60 million) as of 30 June 2026. In view of the above positive development, while management is confident of realising the remaining dues aggregating to US\$ 17.46 million (₹16,514.61 lakhs) as of date, however, given the uncertainties with respect to financial ability of the debtor and past experience of significant delays, management, has recorded an Expected Credit Losses ('ECL') allowance of ₹766.61 lakhs (31 March 2026: ₹1206.41 lakhs) as at 30 June 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.
- 5 The EPES for the quarters are not annualized.
- 6 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 June 2026.

Place : Hyderabad
Date : 14 August 2026



By Order of the Board
For NAVA Limited

A handwritten signature in black ink, appearing to be 'Ashwin Devineni', is written over a horizontal line.

Ashwin Devineni
Managing Director &
Chief Executive Officer

Walker Chandio & Co LLP

Walker Chandio & Co LLP

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Bagmane Tridib, Bagmane
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Karnataka, India

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial 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 June 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.

Chartered Accountants

Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

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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

Partner

Membership No. 059139

UDIN: 26059139EEEEKJ4499

Bengaluru

14 August 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 ENDED 30 JUNE 2026

(Amount in lakhs of ₹ unless otherwise stated)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026 (Unaudited)	31.03.2026 Refer Note-2	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1	Revenue from operations	52,225.19	55,932.31	52,991.52	1,92,473.08
2	Other Income	16,660.75	5,499.50	4,281.19	31,700.64
3	Total Income (1+2)	68,885.94	61,431.81	57,272.71	2,24,173.72
4	Expenses				
	(a) Cost of materials consumed	23,700.52	25,748.16	27,897.31	1,03,092.07
	(b) Changes in inventories of finished goods and work-in-progress	3,650.77	8,186.96	1,502.75	8,964.52
	(c) Manufacturing expenses	1,880.41	2,845.69	2,116.22	9,344.59
	(d) Employee benefits expense	3,650.85	3,411.09	2,826.32	13,838.48
	(e) Finance costs	51.93	89.29	37.47	216.14
	(f) Depreciation and amortisation expense	864.28	848.83	871.94	3,446.49
	(g) Other expenses	4,138.43	4,253.71	4,209.98	18,655.82
	Total Expenses	37,937.19	45,383.73	39,461.99	1,57,558.11
5	Profit before exceptional items and tax from continuing operations (3-4)	30,948.75	16,048.08	17,810.72	66,615.61
6	Exceptional Item, net (refer note 5)	-	40,394.95	-	40,394.95
7	Profit before tax from continuing operations (5-6)	30,948.75	56,443.03	17,810.72	1,07,010.56
8	Tax expense:				
	(a) Current tax	4,304.40	9,220.10	3,573.29	16,631.31
	(b) Deferred tax expense/(credit)	(2.10)	(616.32)	100.37	(856.96)
9	Profit for the period/year from continuing operations (7-8)	26,646.45	47,839.25	14,137.06	91,236.21
10	Discontinued operations				
	(Loss) before tax for the period/year from discontinued operations	(55.44)	(40.06)	(42.43)	(191.53)
	Tax (credit) of discontinued operations	(13.95)	(10.08)	(10.68)	(48.20)
	(Loss) for the period/year from discontinued operations	(41.49)	(29.98)	(31.75)	(143.33)
11	Profit for the period/year (9+10)	26,604.96	47,809.27	14,105.31	91,092.88
12	Other comprehensive income				
	(i) Items that will not be reclassified to profit or loss, net of income tax	-	291.17	-	333.20
13	Total Comprehensive Income for the period/year (11+12)	26,604.96	48,100.44	14,105.31	91,426.08
14	Paid-up Equity Share Capital	2,833.81	2,831.27	2,831.27	2,831.27
15	Other equity				4,25,861.55
16	Earnings per equity share (EPES) [refer note 4]				
	EPES for continuing operations				
	- Basic (in absolute ₹ terms)	9.41	16.90	5.00	32.24
	- Diluted (in absolute ₹ terms)	9.41	16.90	5.00	32.24
	EPES for discontinued operations				
	- Basic (in absolute ₹ terms)	(0.01)	(0.01)	(0.01)	(0.05)
	- Diluted (in absolute ₹ terms)	(0.01)	(0.01)	(0.01)	(0.05)
	EPES for continuing and discounting operations				
	- Basic (in absolute ₹ terms)	9.40	16.89	4.99	32.19
	- Diluted (in absolute ₹ terms)	9.40	16.89	4.99	32.19

See accompanying notes to the audited standalone financial results.



Standalone Segment Information

(Amount in lakhs of ₹ unless otherwise stated)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026 (Unaudited)	31.03.2026 Refer Note-2	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1	Segment Revenue				
	a) Ferro Alloys	25,710.58	36,604.63	29,137.01	1,20,048.51
	b) Energy	32,544.85	27,671.50	33,384.59	1,08,814.99
	Total	58,255.43	64,276.13	62,521.60	2,28,863.50
	Less: Inter Segment Revenue	(6,030.24)	(8,343.82)	(9,530.08)	(36,390.42)
	Revenue from Operations	52,225.19	55,932.31	52,991.52	1,92,473.08
2	Segment Results				
	a) Ferro Alloys	1,782.85	1,454.62	1,357.91	3,113.61
	b) Energy	15,073.76	11,196.26	13,874.25	41,251.20
	Total	16,856.61	12,650.88	15,232.16	44,364.81
	Less: Finance costs	51.93	89.29	37.47	216.14
	Add: Other Un-allocable Income net of Un-allocable Expenses	14,144.07	3,486.49	2,616.03	22,466.94
	Add: Exceptional Item	-	40,394.95	-	40,394.95
	Total Profit before Tax from continuing operations	30,948.75	56,443.03	17,810.72	1,07,010.56
3	Segment Assets				
	a) Ferro Alloys	56,042.60	65,794.37	77,963.57	65,794.37
	b) Energy	79,203.78	80,382.58	75,824.51	80,382.58
	c) Unallocated	3,53,808.92	3,14,237.51	2,49,789.71	3,14,237.51
		4,89,055.30	4,60,414.46	4,03,577.79	4,60,414.46
	Add: Assets of discontinued sugar operations	345.86	345.86	345.86	345.86
	Total	4,89,401.16	4,60,760.32	4,03,923.65	4,60,760.32
4	Segment Liabilities				
	a) Ferro Alloys	6,442.33	10,195.09	5,910.40	10,195.09
	b) Energy	8,484.89	8,432.37	7,306.62	8,432.37
	c) Unallocated	17,361.35	13,071.22	15,182.30	13,071.22
		32,288.57	31,698.68	28,399.32	31,698.68
	Add: Liabilities of discontinued sugar operations	370.91	368.82	382.10	368.82
	Total	32,659.48	32,067.50	28,781.42	32,067.50

Business segment comprise of:

Ferro Alloys - consists of manufacturing of alloy metals viz:- silico manganese and ferro silicon

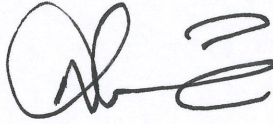
Energy - comprise of generation of power from thermal sources and related ancillary services



Notes:

- 1 The unaudited standalone financial results for the quarter ended 30 June 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on 13 August 2026 and 14 August 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 The figures of the quarter ending 31 March 2026 are the balancing figures between audited figures in respect of full financial year and published year to date figures up to the third quarter of the relevant financial year, which were subject to limited review by the statutory auditors.
- 3 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).
- 4 The EPES for the quarters are not annualized.
- 5 Exceptional item during the quarter and year ended 31st 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

Place : Hyderabad
Date : 14 August 2026