NLC India Limited

('Navratna' - Government of India Enterprise)
Registered Office: No.135, EVR Periyar High Road, Kilpauk, Chennai-600 01
Corporate Office: Block-1, Neyveli-607 801, Cuddalore District, Tamil Nadu
CIN : L93090TN1956GOI003507, Website: www.nlcindia.in
email: cosec@nlcindia.in Phone: 044-28369139

Lr. No. Secy/BRSR/2026 **Date: 07.09.2026**

To National Stock Exchange of India Ltd. Exchange Plaza, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra (E), Mumbai-400 051. **Scrip Symbol: NLCINDIA**	To BSE Ltd. Phiroze JeeJeebhoy Towers , Dalal Street, Mumbai-400 001. **Scrip Code: 513683**

Sir/Madam,

Sub: Intimation under Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Reg.

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Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the Business Responsibility and Sustainability Report of the Company for the Financial Year 2025-26, which also forms part of the Integrated Annual Report for Financial Year 2025-26.

This is for your information and records.

Thanking You,

Yours faithfully,
for NLC India Limited

SUSHANTA KUMAR PANDA

Digitally signed by SUSHANTA KUMAR PANDA
Date: 2026.09.07 23:40:20 +05'30'

Company Secretary
& Compliance Officer

Encl: As above

Business Responsibility and Sustainability Reporting (BRSR)

Section A – General Disclosures

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L93090TN1956GOI003507
2	Name of the Listed Entity	NLC India Limited ('NLCIL')
3	Year of incorporation	1956
4	Registered office address	No. 135, EVR Periyar High Road, Kilpauk, Chennai - 600010, Tamil Nadu
5	Corporate address	Block - 1, Neyveli - 607 801, Cuddalore District, Tamilnadu
6	E-mail	investors@nlcindia.in
7	Telephone	044-28360027, Fax: 044-28360057
8	Website	https://www.nlcindia.in/website/en/
9	Financial year for which reporting is being done	2025-26
10	Name of the Stock Exchange(s) where shares are listed	a) BSE Ltd., Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001 b) National Stock Exchange of India Ltd., Exchange Plaza, Plot no. C/1, G Block, Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051.
11	Paid-up Capital	₹ 1,386.64 crore
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Shri Sushanta Kumar Panda, Company Secretary Telephone: 044-28369139 E-mail: cosec@nlcindia.in
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).	The disclosures made under this report are made on a consolidated basis for NLCIL.
14	Name of assessment or assurance provider	SR Asia
15	Type of assessment or assurance obtained	Reasonable Assurance

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Electricity supply	Electric power generation	82%
2	Mining	Mining of coal and lignite	17%

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

S. No.	Product/Service	NIC Code	% of total Turnover contribute
1	Electric power generation	35102	82%
2	Sale of Coal	5101	13%
3	Sale of Lignite	5201	4%

III. 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	24	9	33
International	-	-	-

19 Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	10
International (No. of Countries)	NA

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

Nil

c. A brief on types of customers

The Company caters to a diverse customer base by providing energy and auxiliary services to state distribution companies. The Company also has a fuel supply contract with TAQA Neyveli Power Company Pvt. Ltd., Neyveli, an independent power producer, for its thermal power plant, along with an MoU with NTPC for a period of five years and with DVC for one year for the supply of coal to its thermal power plants. Lignite is sold through the e-auction route to industries for power generation, refractories, and other allied uses. NLCIL is also engaged in power trading, under which commercial enterprises, industrial consumers and power consumers purchase power surrendered by DISCOMs. Coal produced from the Talabira mines is also sold through the e-auction route to power sector consumers, including those in the Non-Regulated Sector (NRS).

IV. Employees

20 Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male No. (B)	Male % (B/A)	Female No. (C)	Female % (C/A)
	Employees					
1	Permanent (D)	3,554	3,255	91.59	299	8.41
2	Other than Permanent (E)	38	30	78.95	8	21.05
3	**Total employees (D + E)**	**3,592**	**3,285**	**91.45**	**307**	**8.55**
	Workers					
4	Permanent (F)	6,181	5,723	92.59	458	7.41
5	Other than Permanent (G)	25,959	24,716	95.21	1,243	4.79
6	**Total workers (F + G)**	**32,140**	**30,439**	**94.71**	**1,701**	**5.29**

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male No. (B)	Male % (B/A)	Female No. (C)	Female % (C/A)
	Differently Abled Employees					
1	Permanent (D)	63	60	95.24	3	4.76
2	Other than Permanent (E)	-	-	-	-	-
3	**Total employees (D + E)**	**63**	**60**	**95.24**	**3**	**4.76**
	Differently abled Worker					
4	Permanent (F)	154	124	80.52	30	19.48
5	Other than Permanent (G)	45	45	100.00	0	0
6	**Total workers (F + G)**	**199**	**169**	**84.92**	**30**	**15.08**

21 Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females No. (B)	% (B/A)
Board of Directors	8	0	0
Key Management Personnel	1	0	0

22 Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	Turnover rate in FY 2025-26			Turnover rate in FY 2024-25			Turnover rate in FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	9.37%	9.60%	9.38%	12.49%	8.44%	12.15%	2.58%	0.64%	2.41%
Permanent Workers	13.85%	10.83%	13.62%	11.57%	9.61%	11.42%	0.05%	0.18%	0.06%

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23 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	NLC Tamil Nadu Power Limited (NTPL)	Subsidiary	89%	Yes
2	Neyveli Uttar Pradesh Power Limited (NUPPL)	Subsidiary	51%	Yes
3	Coal Lignite Urja Vikas Private Limited (CLUVPL)	Joint venture	50%	No
4	MNH Shakti Limited (MNH)	Joint venture	15%	No
5	NLC India Green Energy Limited (NIGEL)	Subsidiary	100%	Yes
6	NLC India Renewables Limited (NIRL)	Subsidiary	100%	Yes
7	NIRL Rajasthan Power Limited	Joint venture	74%	Yes

VI. CSR Details

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

Yes

(ii). Turnover (in ₹)

₹ 17,489.53 Crore

(iii). Net worth (in ₹)

₹ 21,524.76 Crore

VII. 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			FY 2024-25		
			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
Investors (other than shareholders)	Yes	https://www.nlcindia.in/website/en/investors/corporategovernance/contact.html	Nil	Nil	Nil	Nil	Nil	Nil
Communities	Yes	https://pgportal.gov.in/	590	20	Necessary efforts are being taken to redress the pending grievances at the earliest.	297	6	NIL
Shareholders	Yes	https://www.nlcindia.in/website/en/investors/corporategovernance/contact.html	4	0	NIL	2	2	NIL
Employees and workers	Yes	http://nlcintra.nlcindia.com/corp_pers/files/gr.pdf	24	9	Necessary efforts are being taken to redress the pending grievances at the earliest.	7	3	2 grievances pending as on 31.03.2025 have been disposed on 30.07.2025
Customers	Yes	https://pgportal.gov.in/	Nil	Nil	Nil	NIL	NIL	NIL
Value Chain Partners	Yes	https://www.nlcindia.in/webassets/tenders/vendor/Vendor%20Grievance%20Policy%20rv1%2018082022.pdf	Nil	Nil	Nil	NIL	NIL	NIL
Others	Yes	https://web.nlcindia.in/webcount/Document/Complaint_Policy.pdf	Nil	Nil	Nil	NIL	NIL	NIL

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Community Engagement	Risk	The communities form as a key stakeholder considering the nature of the business.	Communities are engaged through skill development and contract employment and several CSR projects.	Positive
2	Health & Safety	Risk	Risk of accidents that could result in impacting the health and safety of the relevant stakeholders due to the nature of operations.	• NLCIL has implemented various measures to mitigate the risk of accidents including the following: • 30 water sprinklers and 6 fog cannons deployed for dust suppression. • Respirable dust monitoring and free silica assessment done under CMR 143(14) & GSR 978(E). • Crisis Management Plan prepared and implemented for all mines. • Mine illumination maintained as per CMR 178 & GSR 981(E).Noise survey conducted as per DGMS Tech. Circular No. 1 of 2011. • PPE supply and usage ensured as per CMR 241 & 242. • Onsite facilities like rest shelters, drinking water, and first-aid are provided. • Surface miner deployed for blast-free coal extraction in Talabira II & III OCP. • All HEMM equipped with Automatic Fire Detection and Suppression System (AFDSS). • ALL SME machines deployed in Mines are equipped with AFDSS. • Fire extinguishers placed at strategic locations and regularly maintained. • Sufficient-capacity fire tenders deployed at all mine locations for emergency response. • In Electrical sub stations, Automatic emulsifier system for Transformers are installed for fire safety. • Safety Management Plans (SMPs) prepared and implemented for all NLCIL mines as per CMR-2017 Regulation 104. This is being reviewed in every six months. • SMPs are based on hazard identification and risk assessment and reviewed every six months. • Standard Operating Procedures (SOPs) developed and implemented for all mine activities. • All workers, including contractors, undergo Initial Medical Examination (IME) before mine deployment. • Periodical Medical Examinations (PME) conducted every three years for all workers. • Reflective Jackets procured and distributed to all the persons working in shifts in Mines. • Circular issued regarding Precautions during dozer operations in night hrs.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				• Availability and working condition of the surveillance cameras have been checked periodically and ensured properly. • Additional object(roller) protection pull cord switch at about 8 frames distance from V-wiper frame of Tail end is provided in the conveyors for all benches. • PPE inspection squad was formed and ensured for 100% utilisation of PPEs. • Regular Mock drill and demonstration on Fire Fighting and First Aid are being conducted. • Monthly Pit Safety Committee meeting is being conducted along with participation of workers. • Regular preventive maintenance in the Machineries/ equipment's, Schedule Checklist for all HEMM is ensured. • Regular Safety Talk & Tool Box meeting are being conducted in every shift. • Monthly illumination Survey is being done as per DGMS guidelines. • RFID Barrier, CCTV, Geo-fencing has been provided at NLCIL Mines. • Safety Initiatives in Conveyor Systems: • Pre-start Audio-Visual Alarm -Conveyor Start Siren & Hooter, Pre start Audio Visual Alarm (in local Language. through Public address system) installed in Drive heads & Tail ends to alert the workmen. • Audio Visual Blinker(AVB) system: Audio-Visual Blinker(AVB) system installed at middle of the conveyor belt. • LOTO Indicator lamp installed in conveyor Systems. • Digital LOTO System: RFID-SMART LOTO system has been installed in Top bench conveyor system of Neyveli Mine-II for ensuring safety. • As a digital initiative on Safety compliance, NLCIL ARAN mobile app has been developed for instant uploading of Safety observations (Unsafe acts/Unsafe conditions) for quick compliance.	
3	Air Emissions	Risk	The main sources of emission of pollutants are: • Drilling and excavation activity • Transportation of lignite/ coal • Storage yard & Haul roads • Stack emissions • Ash handling system	NLCIL has implemented various measures to mitigate emissions, including the following: • Installation of water sprinkler and fog cannon systems. • Motor Graders have been deployed in mines for making of Haul Roads • Utilising water sprinklers on haul roads. • Road sweeping machines have been deployed in NLCIL Mines for dust control in mine roads. • Surface miner deployed in Coal Mines of NLCIL is being fitted with automatic dust suppression system by simultaneous cutting and water spraying arrangement System. • While excavation of lignite by Bucket Wheel excavators, Simultaneous water spraying is done for suppression of dust. • Employing vehicle-mounted water sprayers and pressurised mobile water sprinkling systems for internal mine roads. • Water spray systems installed at strategic locations along conveyor system for suppression of dust. • In conveyor Systems, buffer arrangements are provided along transfer points for prevention of dust propagation. • Installing water spray pipelines at working faces. • Establishing fixed water sprinkler guns in the bunker area. • Introducing a fog cannon dust suppression system in the Coal Stock Yard. • Equipping facilities with electrostatic precipitators. • Progressing towards the implementation of flue gas desulfurisation. • Ambient Air Quality Monitoring System installed for continuous air quality monitoring.	Negative
4	Land Acquisitions	Risk	Delay for NLCIL's operations related to mining activities.	• R&R (Rehabilitation and Resettlement) policy in place, which compensates over and above the requirements under 'The Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013' (RFCT LARR Act). • Providing employment opportunities to project affected persons through skill development and contractual employment besides engagement in agriculture and farming.	Negative
5	Resource availability	Opportunity	Availability of abundant resource	• Improvement in operating parameters to effective usage of resources • Adoption of resource efficient technology	Negative
6	Renewable Energy	Opportunity	Renewable energy is one of the key focus areas of NLC as a long-term strategy.	Development of renewable energy deployments are being ventured.	Positive
7	Regulatory Compliance	Risk	Evolving regulatory frameworks across environmental, labour, and governance domains pose compliance risks. Non-adherence can lead to legal penalties, operational disruptions, reputational damage, and financial loss.	We take a proactive approach to compliance by implementing robust management systems, conducting regular audits, and maintaining active engagement with regulatory authorities. These measures not only ensure adherence to evolving standards but also cultivate a culture of accountability and risk resilience across our operations.	Positive
8	Water and Effluent Management	Risk	The major pollutant that is present in the seepage and surface water is Suspended Solids. Other pollutants such as Bio-chemical Oxygen Demand, Chemical Oxygen Demand, Total Suspended Solids, Total Dissolved Solids, Oil & Grease etc., are generated from the vehicle washing & domestic waste from the mines.	• Every industry is equipped with the necessary Sewage Treatment Plants (STPs) and Effluent Treatment Plants (ETPs) to ensure that treated waste water meets environmental standards. • Implementation of rainwater harvesting within NLCIL premises. • Facilitation of artificial groundwater recharge using the gravity method in designated recharge zones. • Enhancement of groundwater levels through the artificial recharge technique through injection wells.	Negative
9	Governance	Risk	Being a regulated entity, compliance in all aspects is a priority	• NLCIL has formulated policies that focus on essential elements of Environmental, Social, and Governance (ESG) to steer the Company's culture. • The company offers training and awareness initiatives to combat corruption and prevent anticompetitive practices. • Efforts are made to educate stakeholders about updates in regulatory standards. • The company employs risk management practices under the supervision of the Board. • Comprehensive training and guidance on the code of conduct are provided to all stakeholders.	Negative
10	Training, education and development	Opportunity	Given the NLCILs forray into Renewable energy generation and diversification projects, it is imminent to train the manpower to make them future ready for successfully executing all future projects.	NLCIL has started many ambitious projects under its renewable arm and diversification of business is also explored wherever possible. In this regard, training on Solar, Hybrid Projects, BESS, Pumped Storage will make NLCIL human resource sustain future projects and challenges. Also, ambitious projects such as Underground Coal Gasification, OB to M-Sand, Carbon Capture, Critical Mineral Mining required competent persons to successfully execute the projects. Training will make relevant persons ready for all such diversification targets.	Positive
11	Climate Strategy	Risk	Given the carbon-intensive nature of the operations, it is crucial for to develop a climate strategy that aligns with the evolving regulatory landscape and compliance requirements of carbon markets.	The company has ventured into renewable power and aims to expand further in the sector. Additionally, Research and Development team (CARD) is focused on creating innovative solutions to reduce the carbon footprint.	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
12	Innovation and Digitisation	Opportunity	We are convinced that ongoing innovation is essential to foster ecofriendly advancements and establish an employee-friendly workplace.	We hold the conviction that continuous innovation is necessary to encourage environmentally conscious solutions and cultivate a workplace that is conducive to employee well-being.	Positive
13	Sustainable Supply Chain	Opportunity	In our commitment to delivering uninterrupted power to our customers, we recognise the significance of maintaining a sustainable supply chain.	• Establishing guidelines for a sustainable supply chain. • Conducting capacity-building programmes for suppliers that focus on environmental, social, and economic aspects to ensure mutual benefits. • Voluntary collection of Environmental, Social, and Governance (ESG) data from suppliers.	Positive
14	Ethics and integrity	Opportunity	As a regulated entity it is essential to maintain the highest standards of ethics in the organisation.	• Ethics, as a fundamental value, are integrated into all business processes, ensuring adherence to principles of ethics and integrity. • Implementation of policies such as the code of conduct, whistleblower protection, complaint resolution, and prohibition of unethical business dealings. • Full compliance with laws and regulations to maintain a transparent and corruption-free work environment. • Installation of display boards in all offices urging visitors to resist coercion and to report any corrupt activities directly to the Chief Vigilance Officer.	Positive
15	Biodiversity Preservation	Opportunity	We intend to conserve and promote the biodiversity in the areas which have been reclaimed after mining.	Ensure and implement responsible business practices in areas of high biodiversity value.	Negative
16	Decommissioning of Old Plants	Risk	Some of our plants have attained their end of life. We would be decommissioning such plants.	The process of plant decommissioning is regulated by the standards set by the Ministry of Power (MoP). • Ensure safety and security of individuals and the minimisation of environmental impact throughout the decommissioning phase.	Negative
17	Operational Efficiency and Plant Reliability	Opportunity	Operational efficiencies are key parameter for resource conservation	We are in the process of implementing supercritical boilers that feature reduced fuel consumption and can lower CO_2 emissions. We are also embracing Green mining technologies to reduce the environmental footprint of our mining operations.	Positive

Section B: Management and Process Disclosures

Sr. No.	Disclosure Question	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1	a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes, Company policies are given approval by the Board, depending on the type of policy and the related regulatory needs								
	c. Web Link of the Policies, if available	**Whistle blower policy -** https://web.nlcindia.in/webcount/Document/whistleblow.pdf **Complaint handling policy -** https://web.nlcindia.in/webcount/Document/Complaint_Policy.pdf **Archival Policy -** https://www.nlcindia.in/investor/ArchivalPolicy.pdf **Nomination and Remuneration Policy -** https://www.nlcindia.in/investor/Remuneration-policy13032019.pdf **Policy for Materiality of Event -** https://www.nlcindia.in/investor/policy_materiality_event.pdf **Policy on Material Subsidiary -** https://www.nlcindia.in/investor/policy_on_material_subsidiaries.pdf **Policy on Related Party Transaction -** https://www.nlcindia.in/investor/policy_on_related_party_transactions.pdf **Cyber Security Policy -** https://www.nlcindia.in/webassets/policy/cybersecurity/cyber-policy-17-22.pdf **Vendor grievance policy -** https://www.nlcindia.in/webassets/tenders/vendor/Vendor%20Grievance%20Policy%20rv1%2018082022.pdf **Waste Management Policy -** https://www.nlcindia.in/webassets/sustain_policy/WasteManagementPolicy.pdf **ESG Policy -** https://www.nlcindia.in/webassets/sustain_policy/ESG_policy_28082023.pdf **Dividend Distribution Policy -** https://www.nlcindia.in/investor/dividenddistributionpolicy_15042017.pdf								
		Policy for Investment in Surplus Funds - https://www.nlcindia.in/investor/policyforSTD07122018.pdf **Environment Policy of NLC -** https://www.nlcindia.in/webassets/sustain_policy/ESG_policy_28082023.pdf **CSR Policy -** https://www.nlcindia.in/webassets/csr/overview/NLCIL_CSR_Policy_2024.pdf **Code of Conduct -** https://www.nlcindia.in/webassets/investor/codeconduct.pdf **Code of conduct for prevention of Insider Trading -** https://www.nlcindia.in/investor/code_conduct_trading.pdf **Code of Practices and Procedures for disclosure of Unpublished Price Sensitive Information -** https://www.nlcindia.in/investor/Code%20of%20Practices%20and%20Procedures%20for%20Fair%20Disclosure%20of%20Unpublished%20Price%20Sensitive%20Information06042019.pdf **Health & Safety Policy -** https://www.nlcindia.in/webassets/general_info/NLC_Safety_policy.pdf **Code of Conduct to regulate, monitor and report trading -** https://www.nlcindia.in/investor/code_conduct_trading.pdf **Disaster management Plan -** https://www.nlcindia.in/webassets/sustain_policy/NNTPS_DISASTER_PLAN_2025.pdf https://www.nlcindia.in/webassets/sustain_policy/MINES_DISASTER_PLAN_2025.pdf								
2	Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	Name of the national and international codes/certifications/ labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	• ISO 45001-2018- Safety Management System and ISO • ISO 9001 - 2015 Quality Management System • ISO 14001-2015 – Environmental Management System • ISO 17025:2017 - Competence of Testing & Calibration Laboratories • ISO 50001-2018-Energy Management System								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	NLCIL has set an ambitious growth objective to become a significant player in the energy sector, with a goal to boost its power generation capabilities to 20,130 MW by the year 2030. To achieve self-reliance in fuel supply, the company intends to increase its lignite extraction capabilities from the present 30.10 million tonnes per annum (MTPA) to an impressive 44.85 MTPA. The Current Coal capacity is 20 MTPA and the targeted coal capacity by 2030 is 58.50 MTPA. Additionally, it plans to substantially raise its coal mining capacity from the current 20.00 MTPA to an outstanding 62.00 MTPA. In addition, the Company plans to establish a critical minerals mining capacity of 1.00 MTPA by 2030, reinforcing its commitment to supporting India's strategic mineral security and reducing dependence on imports. Furthermore, NLCIL is focused on significantly expanding its renewable energy capacity to 10,110 MW by 2030, up from its current capacity of 1,734 MW.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Refer Director's Report								

Governance, leadership and oversight

7 **Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)**

Sustainability remains at the core of NLCIL's vision of providing reliable energy while upholding environmental stewardship and social responsibility. In the short-term, the Company will focus on strengthening ESG governance, enhancing regulatory compliance, and improving operational efficiencies. Over the medium to long term, NLCIL aims to diversify its energy portfolio by progressively increasing renewable capacity, reducing carbon intensity, and promoting inclusive socio-economic development in the regions where it operates.

During FY 2025-26, NLCIL achieved notable progress in expanding renewable energy projects, advancing afforestation and land reclamation programmes, and sustaining community development initiatives. At the same time, challenges remain in balancing energy security with environmental imperatives, reducing emissions, and ensuring safety excellence. Looking ahead, the Company will continue to align its sustainability roadmap with national priorities and global ESG trends, while pursuing the targets set under the BRSR framework.

8 **Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**

The ESG Committee also oversees the implementation of various sustainability initiatives across the Company and periodically apprises the Board of Directors of its observations, progress, and recommendations for consideration and approval.

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. NLCIL has constituted an Environmental, Social and Governance (ESG) Committee of the Board, entrusted with the responsibility of decision-making, monitoring, and reviewing sustainability-related matters. The Committee provides strategic direction to the Company's sustainability agenda covering Environmental, Social and Governance (ESG) aspects and ensures alignment with applicable statutory requirements and the Business Responsibility and Sustainability Reporting (BRSR) framework.

The ESG Committee also oversees the implementation of various sustainability initiatives across the Company and periodically apprises the Board of Directors of its observations, progress, and recommendations for consideration and approval.

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								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes								

11 **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.**

Even though all the policies are not covered for independent assessment/evaluation on their workings, the Company has done evaluation and impact assessment of the CSR activities through external agency Institute of Public Enterprises (IPE), Hyderabad.

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	All principles are covered by our ESG policy								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

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.
- **Principle - 2** Businesses should provide goods and services in a manner that is sustainable and safe
- **Principle - 3** Businesses should respect and promote the well-being of all employees, including those in their value chains
- **Principle - 4** Businesses should respect the interests of and be responsive to all its stakeholders
- **Principle - 5** Businesses should respect and promote human rights
- **Principle - 6** Businesses should respect and make efforts to protect and restore the environment
- **Principle - 7** Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
- **Principle - 8** Businesses should promote inclusive growth and equitable development
- **Principle - 9** Businesses should engage with and provide value to their consumers in a responsible manner

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	3	• Rashtriya Karmayogi by Capacity Building Commission • Government to Government Collaboration • Underground Coal Gasification	44.4%
Key Managerial Personnel	8	• Cyber Crimes against Women • Regulatory Framework & Business Dynamics of NLCIL • TPS Role In Ensuring Renewable Energy Reliability • Rashtriya Karmayogi-Large Scale Jan Seva Programme • National Seminar On Emerging South-Growth Beyond Metros • AI a Practical Introduction For Everyday Office Use • India's Energy Future: A Practical Workshop For Everyone • Digital Security	62.5%

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
Employees other than BoD and KMPs	1310	• Behavioural • Contract & Purchase • CSR Awareness • Environment • Renewable • Business Development • Finance • HR • Mining • Power • Technology • Health and Well-being • Management Development • Quality & ISO • Safety • Skill Development • Skills Upgradation • Statutory Programme • Women Empowerment	95.80%
Workers	409	• Safety • Skill Development and Upgradation • Statutory Programme • Women Empowerment • CSR Awareness • Health and Well-being • Statutory	90.20%

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 Requirements) Regulations, 2015 and as disclosed on the entity's website):

Monetary

	NGRBC Principle	Name of the regulatory enforcement agencies/judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	NIL	NIL	NIL	NIL	NIL
Settlement	NIL	NIL	NIL	NIL	NIL
Compounding fee	NIL	NIL	NIL	NIL	NIL

Non-Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL

3 Of the instances disclosed in Question 2 above, 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.

"NLCIL has established comprehensive internal regulations that address anti-bribery and anti-corruption measures. In its dedication to upholding ethical standards, NLCIL has partnered with reputable entities like the Central Vigilance Commission (CVC) and Transparency International India (TII) to establish the Integrity Pact Programme. This programme ensures rigorous oversight of all tender processes involving amounts over ₹ 1 crore, enforcing a stringent integrity agreement between NLCIL and its vendors/contractors. https://www.nlcindia.in/webassets/tenders/general/IntegrityPactProgram03022025.pdf

5 Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/corruption:

	FY 2025-26	FY 2024-25
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

6 Details of complaints with regard to conflict of interest:

	FY 2025-26		FY 2024-25	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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

Not applicable, as there are no fines.

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

	FY 2025-26	FY 2024-25
Number of days of account payables	54	86

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			FY 2025-26	FY 2024-25
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	82%	82%
	b.	Number of dealers/distributors to whom sales are made	32	27
	c.	Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	89%	84%
Share of RPTs in	a.	Purchases (Purchases with related parties/Total Purchases)	0.00%	12.49%
	b.	Sales (Sales to related parties/Total Sales)	2.99%	14.36%
	c.	Loans & advances (Loans & advances given to related parties/Total loans & advances)	19%	76%
	d.	Investments (Investments in related parties/Total Investments made)	100%	100%

Leadership Indicators

1 Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
4	1. To encourage greater participation of MSEs, SC/ST entrepreneurs, and Women entrepreneurs in procurement activities, thereby promoting inclusive growth and fostering entrepreneurship. 2. Showcased the materials being procured by NLCIL to the vendors by encouraging them to manufacture the products & to become part of NLCIL supply chain through tendering and trial order methods 3. To encourage greater participation of by explaining our mode of procurement, Trial order and GeM Purchase Guideline	60%

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 has the following policies to avoid/manage the conflict of interest, applicable on stakeholders of the Company.

1. Code of Conduct for Board Members and Senior Management Personnel.
2. Code of Internal procedure and Conduct for regulation, monitoring and reporting of trading by designated person in Securities of the Company.
3. Code of Practices and Procedures for disclosure of Fair Unpublished Price Sensitive Information.
4. Whistle Blower Policy.
5. Complaint Handling Policy.
6. Policy for Materiality of Event.
7. Policy on Related Party Transaction

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.

	FY 2025-26	FY 2024-26	Details of improvements in environmental and social impacts
R&D	23%	44%	Development of technologies for carbon emission reduction, clean and renewable energy production (through solar, wind and BESS projects) , biomass and waste utilisation, water recycling, sustainable agriculture, resource efficiency, and improved occupational health and safety through AI-enabled monitoring and autonomous systems.
Capex	60%	98%	

2 Details on Sustainable Sourcing

a. Does the entity have procedures in place for sustainable sourcing?

Yes

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

Lignite/Coal Linkage:

- 100% of lignite requirement for the power generation is sourced sustainably by locating the power station at pithead reducing the energy required for transportation. The transport is also being done through Electrically Operated Conveyor system powered by the Electricity generated from the TPPs.
- 100% of coal requirement for the proposed NLC Talabira Thermal Power Project is sourced sustainably from Talabira II & III Coal Mines, Odisha.

The bulk of the resources utilised by NLCIL are obtained through environmentally responsible methods, mainly from the Company's own coal and lignite mines. Additionally, the Company is vigorously assessing and applying sustainability evaluations for its vendors to ensure that sustainability is integrated throughout its entire supply chain.

3 Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for

(a)	Plastics & Recyclables (including packaging)	The Plastics & other recyclable wastes are generated from Township Area. These are being collected through waste collection agency and the same is being disposed to authorised recyclers by the Agency.
(b)	E-waste & Batteries	The E-waste (end of use electronics) generated from the Units are collected through the Disposal Yard. After collection of the same is being disposed to authorised recyclers through E-Auction.
(c)	Hazardous waste	The Hazardous waste generated from the Units are collected & stored in designated sheds. After collection of the same is being disposed to authorised recyclers through E-Auction/Agreement between the end users.
(d)	Fly Ash	The Fly Ash Generated from the Thermal Power Plants are being collected in Ash Silos and the same is being disposed to Brick manufacturers, Cement Manufactures, etc., in line with Fly Ash Notification. The same is reported to Statutory Authorities on periodical basis.
(e)	Over Burden	The Over Burden (OB) generated during the Mining process is preserved & re-used for refilling & biological reclamation of the mined out area as per the mine closure plan. In addition, extract of sand from OB is being undertaken.

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.

No

However, the following activities are being undertaken by NLCIL as responsible Environmental measures.

1. **Plastic Waste:** The plastic wastes are collected by Agency in Township and disposed through recyclers.
2. **E-Waste & Batteries:** The E-waste & Batteries is collected through Disposal Yard and is disposed through authorised recyclers. NLCIL is categorised as Bulk consumer. Hence, EPR not applicable.
3. **Fly Ash:** The Fly Ash generated from the Thermal Power Plants are being collected in Ash Silos and the same is being disposed to Brick manufacturers, Cement Manufactures, etc., in line with Fly Ash Notification. The same is reported to SPCB on periodical basis.

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?

LCA has not been carried out.

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

LCA has not been conducted through CEC.

Name of 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).

Nil. No recycled or reused materials are being used in production activities/providing services.

Indicate input material	Recycled or re-used input material to total material FY 2025-26	FY 2024-25
Qualitative Response (Name of Material)	NA	NA

4 Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics & recyclables (including packaging)	0	0	180.16 T	0	0	109.96 T
E-waste	0	0	38.93 T	0	0	18.56 T
Hazardous waste	0	0	243.30T	0	0	463.70 T
Batteries	0	0	28.748 T	0	0	33.58 T
Fly Ash	0	0	4,409,692 T	0	0	3,396,258.00 T

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

No reclaimed products & packaging materials are being sold.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective 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 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	3,255	3,255	100%	3,255	100%	NA	NA	3255	100%	3,255	100%
Female	299	299	100%	299	100%	299	100%	NA	NA	299	100%
Total	**3,554**	**3,554**	**100%**	**3,554**	**100%**	**299**	**100%**	**3255**	**100%**	**3,554**	**100%**
Other than Permanent employees											
Male	30	30	100%	30	100%	NA	NA	30	100%	30	100%
Female	8	8	100%	8	100%	8	100%	NA	NA	8	100%
Total	**38**	**38**	**100%**	**38**	**100%**	**8**	**100%**	**30**	**100%**	**38**	**100%**

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	5,723	5,723	100%	5,723	100%	NA	NA	5,723	100%	5,723	100%
Female	458	458	100%	458	100%	458	100%	NA	NA	458	100%
Total	**6,181**	**6,181**	**100%**	**6,181**	**100%**	**458**	**100%**	**5,723**	**100%**	**6,181**	**100%**
Other than Permanent Workers											
Male	24,716	24,716	100%	24,716	100%	NA	NA	24,716	100%	24,716	100%
Female	1,243	1,243	100%	1,243	100%	1,243	100%	NA	NA	1,243	100%
Total	**25,959**	**25,959**	**100%**	**25,959**	**100%**	**1,243**	**100%**	**24683**	**100%**	**25,959**	**100%**

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	0.96%	0.80%

2 Details of retirement benefits, for Current FY and Previous Financial Year.

	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%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	-	-	-	-	-	-
NLC Pension Scheme	100%	100%	Yes	100%	100%	Yes
Post retirement Medical Assistance (PRMA)	100%	100%	Yes	100%	100%	Yes

3 Accessibility of workplaces

Are the premises/offices of the entity accessible to differently abled employees and 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.

The organisation is committed towards fostering an inclusive and accessible workplace for differently abled employees, in accordance with the Rights of Persons with Disabilities Act, 2016. To ensure compliance and promote equal opportunity, administrative orders in alignment with the guidelines issued by the Department of Personnel and Training (DoP&T) outlining specific measures and amenities designed to support Persons with Disabilities (PwDs) across all operational units, Regional offices and Corporate Office is already issued.

Key accessibility features implemented includes:

- Elevators and ramps at Registered Office and in some Operational sites and
- Ramps in Corporate Office to facilitate smooth mobility.
- Barrier-free access to key areas within the premises.

The organisation continues to assess and upgrade its facilities to meet evolving accessibility standards and ensure a welcoming environment for all. Any gaps identified are addressed through phased improvements and stakeholder feedback.

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.

NLCIL ensures proper representation of persons with disabilities within its workforce and adheres to the provisions outlined in the Rights of Persons with Disabilities Act, 2016. NLCIL's internal manual offers guidelines adhering to the Act. (RTI-HR MANUAL - VOLUME-IV -Pageno.-57-1) https://www.nlcindia.in/webassets/rti-manuals/Volume-IV.pdf

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

	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Total	**100%**	**100%**	**100%**	**100%**

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	Yes	NLCIL is committed to maintaining a culture of open and transparent communication, creating an atmosphere where employees feel comfortable voicing their concerns to their business heads, the HR department, or members of the senior management. The company adheres to an open-door policy, ensuring that employees at all levels have the opportunity to engage with the senior management team. Furthermore, NLCIL has introduced the Corporate Whistleblower Initiative (CWI), which serves as an official channel for employees to report issues across a variety of topics. Information about the grievance process and the CWI is effectively communicated to employees through a specialised module, which includes awareness-sessions as part of the employee induction programme.
Permanent Employee		Additionally, NLCIL has established a thorough policy for the prevention, prohibition, and resolution of sexual harassment against women in the workplace, adhering to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. This policy is accessible on the Company's website, and an Internal Complaints Committee (ICC), predominantly composed of female members, is tasked with investigating such complaints. NLCIL actively organises workshops, group discussions, online training sessions, and awareness campaigns to educate employees about preventing sexual harassment at work, ensuring consistent and proactive involvement in addressing this crucial issue. NLC India Limited has implemented the **GRAPE (Grievance Redressal Assistance Portal for Employees)** for online redressal of service-related grievances of permanent employees.
Other than Permanent Workers	Yes	Grievances of contract workmen are redressed through the respective Welfare Officers of Mines, Thermal Power Stations and other Units functioning as Grievance Redressal Officers. Other stakeholders may submit grievances through Grievance Day Petition (GDP), CPGRAMS, or other designated grievance redressal mechanisms of NLCIL.
Other than Permanent Employees		

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

Category	FY 2025-26 Total employees/ workers in respective category (A)	FY 2025-26 No. of employees/ workers in respective category, who are part of association(s) or Union (B)	FY 2025-26 % (B/A)	FY 2024-25 Total employees/ workers in respective category (A)	FY 2024-25 No. of employees/ workers in respective category, who are part of association(s) or Union (B)	FY 2024-25 % (B/A)
Total Permanent Employees	**3,554**	**2,441**	**69%**	3,649	2,639	72%
Male	3,255	2,276	70%	3,344	2,456	73%
Female	299	165	55%	305	183	60%
Total Permanent Workers	**6,181**	**5,044**	**82%**	**6,578**	**4,810**	**73%**
Male	5,723	4,780	84%	6,076	4,519	74%
Female	458	264	58%	502	291	58%

8 Details of training given to employees and workers:

	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	3,255	766	23.53%	2,278	69.98%	3,206	1,274	39.74%	502	15.66%
Female	299	124	41.47%	238	79.60%	293	154	52.56%	30	10.24%
Total	**3,554**	**890**	**25.04%**	**2,516**	**70.79%**	3,499	1,428	40.81%	532	15.20%
Worker										
Male	5,723	2,052	35.86%	1,396	24.39%	5,718	2,754	48.16%	5,458	95.45%
Female	458	274	59.83%	176	38.43%	525	297	56.57%	334	63.62%
Total	**6,181**	**2,326**	**37.63%**	**1,572**	**25.43%**	6,243	3,051	48.87%	5,792	92.78%

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

Category	FY 2025-26 Total (A)	FY 2025-26 No. (B)	FY 2025-26 % (B/A)	FY 2024-25 Total (C)	FY 2024-25 No. (D)	FY 2024-25 % (D/C)
Employees						
Male	3,255	3,255	100%	3,344	3,344	100%
Female	299	299	100%	305	305	100%
Total	**3,554**	**3,554**	**100%**	**3,649**	**3,649**	**100%**
Worker						
Male	5,723	5,659	99%	6,076	6,076	100%
Female	458	451	98%	502	502	100%
Total	**6,181**	**6,110**	**99%**	**6,578**	**6,578**	**100%**

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, ISO 45001-2018 has been implemented. HIRA i.e., Hazard Identification and Risk Assessment is practiced, and Safety Management Plan (SMP) is prepared based on the same.

Formulation of SMP: As per Regulation 104 of Coal Mines Regulations 2017, Safety Management Plan(SMP) for all 06(six) NLCIL Mines have been prepared based on Hazard identification and Risk assessment and put into implementation. This is reviewed in every 6 months. SOPs forms part of SMP and have been prepared for all activities of the mine and has been put into practice.

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

HIRA i.e., Hazard Identification and Risk Assessment is practiced, and Safety Management Plan (SMP) is prepared based on the same.

Formulation of SMP: As per Regulation 104 of Coal Mines Regulations 2017, Safety Management Plan(SMP) for all 06(six) NLCIL Mines have been prepared based on Hazard identification and Risk assessment and put into implementation. This is reviewed in every 6 months. SOPs forms part of SMP and have been prepared for all activities of the mine and has been put into practice.

Steps taken for monitoring of Safety:

Routine inspections were carried out to find any unsafe act or condition and corrective action were taken immediately.

Pit Safety Committee meeting is conducted by all mine units every month besides zonal safety meetings by individual zones within unit like conveyor division, blasting division, electrical division etc. Similarly, Unit Safety committee meeting is conducted by all thermal plants every month. Apart from that fire Safety Meetings and OEM Safety meetings are being conducted.

Safety and Health Management System Audit has been conducted for all Mines of NLCIL every year by trained Auditors. Internal Safety Audit of NLCIL Mines every Year by Corporate Safety. External Safety Audit of Thermal Power Plants by National Safety Council Once in every two years.

Mobile Safety App- NLCIL Aran launched for reporting of unsafe observations, near misses for needful compliance.

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

As per Safety and Health policy, every employee and worker have the authority to challenge and stop unsafe activities. Mobile Safety App- NLCIL Aran launched for reporting of unsafe observations, near misses for needful compliance.

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

Yes, free medical facilities are available to NLC employees and contract workers.

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	0.134	0.126
	Workers	0.094	0.082
Total recordable work-related injuries	Employees	1	1
	Workers	7	11
No. of fatalities	Employees	0	0
	Workers	3	4
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	1
	Workers	1	2

*Including the contract workforce

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

Following are the measures being taken for ensuring safety of men and machines:

Steps taken for Safety in Mines:

- Blast free lignite mining system using bucket wheel excavator with belt conveyor and spreader is being used in all Neyveli mines. Blast free mining is also being practiced in Barsingsar mines for both OB and Lignite through Conventional Mining Equipment. At Talabira Mines, blast free mining is done in case of extraction of coal by the use of Surface miner.
- Every HEMM deployed in the Mines has been fitted with AFDSS (Automatic Fire Detection and Suppression System)
- Sufficient Fire Extinguishers have been provided at strategic locations in workshops, offices, SME, Conveyor Drive heads, etc. and regularly checked and updated.
- Fire tenders of sufficient capacity available at all the Mines.

Formulation of SMP: As per Regulation 104 of Coal Mines Regulations 2017, Safety Management Plan(SMP) for all 06(six) NLCIL Mines have been prepared based on Hazard identification and Risk assessment and put into implementation. This is reviewed in every 6 months. SOPs forms part of SMP and have been prepared for all activities of the mine and has been put into practice.

System of appointment of workers in the mine: Prior to be employed in the mine, all persons including those by the contractors were provided with IME at the Hospital run by M/s NLC India Ltd by duly qualified medical officers. Similarly, all such persons were subjected to Periodical Medical Examinations once in every 3 years. The medical officers were also trained on ILO classification of chest x-rays to detect early onset of dust related diseases in the lungs.

Prior to be employed in the mine, all persons including those engaged by the contractors were provided with the Basic Vocational Training in the Group Vocational Training Center in accordance with Rule 6 of the Mines Vocational Training Rules, 1966.

For the purpose of gaining entry into the mine by any person after a valid IME/PME certification and valid Initial/Refresher Training, it was ensured that the person was issued a valid entry pass by the Manager after satisfactory verification of all documentation. Such entry passes were checked every working shift at the only entrance at the mine by the CISF personnel engaged for the purpose.

- Women employment in the mine: Separate SOPs were formulated regarding the matter
- Appointment of Statutory Manpower: maintained as per regulations
- Scientific study conducted under regulation 106(2) of CMR, 2017: Scientific Study for Slope Stability conducted in all the mines and the recommendations have been implemented.
- Conduct of Safety Audit in Mines: Internal Safety Audit of Mines conducted by Corporate Safety once in every year.
- Safety Auditors' Training arranged through Anna University for Executives of NLCIL for conducting Safety and Health Management System Audit in Coal and Lignite Mines as per MoC guidelines.
- Safety and Health Management System Audit has been conducted in all mines of NLCIL.
- Mobile Safety App- NLCIL Aran launched for reporting of unsafe observations, near misses for needful compliance.
- Ensuring of all the Safety devices in the Equipment and HEMM Deployed in Mines: Complied as per DGMS (Tech.) Circular 06 of 2020.
- Respirable dust monitoring, free silica assessment under regulation 143(14) of CMR, 2017 read with GSR 978(E) of 01/10/2018.
- Banning of mobile phone in mines working area and usage of Walkie-Talkies for communication inside mines.

- 30 Water sprinklers and 6 Fog cannons are being deployed in NLCIL Mines to suppress dust. 4 Road Sweeping machines and 5 Motor graders have b een deployed in NLCIL Mines for Maintenance of haul roads. Besides this, respirable dust monitoring conducted in all the Mines of NLCIL for free silica assessment under regulation 143(14) of CMR, 2017 read with GSR 978(E) of 01/10/2018.
- Ambient air Quality Monitoring System has also been provided in NLCIL Mines for continuous Monitoring of Air Quality in Mines.
- Crisis Management Plan: Prepared for all the mines.
- Mine illumination levels maintained as per regulation 178 of CMR, 2017 read with GSR 981(E) of 01/10/2018.
- Noise survey conducted as per DGMS (Tech)(S&T) Circular No.1 of 2011.
- Supply, issue and use of PPEs under regulation 241 & 242 of CMR, 2017 has been ensured.
- Pre-start Audio-Visual Alarm -Conveyor Start Siren & Hooter, Pre start Audio Visual Alarm (in local Language through Public address system) installed in Drive heads to alert the workmen.
- Audio Visual Blinker (AVB) system: AVB system installed at middle of the conveyor belt.
- LOTO Indicator lamp installed in conveyor Systems.
- Digital LOTO System: RFID-SMART LOTO system has been installed in Top bench conveyor system of Neyveli Mine-II for ensuring safety.
- Provision of facilitations onsite in respect of rest shelters, drinking water and first-aid.

Safety in Thermal Power Plants: Steps taken:

For TPS, Safety measures being taken are as follows:

1. Strict adherence of PPEs is ensured during entry in gate.
2. Routine inspections were carried out to find any unsafe act or condition and corrective action were taken immediately.
3. On Job training for critical and important work. Daily site inspecting and reviewing.
4. SOPS have been prepared for all the O&M works in Thermal units and have been implemented in a proper way. Total 600 SOPs available for O & M works.
5. PEP talk/Tool box meetings are being conducted before commencement of the work.
6. Safety Audit of Thermal Power Plants are conducted by National Safety Council once in every two years and the observations have been implemented in a proper way.
7. External Safety Audit Conducted once in every two years and all the observable points are compiled in proper way.
8. Conduct of Monthly Safety Officers Meeting, Pit-Safety Meetings, CSC Inspections.

Frequency of Safety Audits:

- Conduct of Safety Audit in Mines: Internal Safety Audit of Mines conducted by Corporate Safety once in every year.
- Safety Auditors' Training arranged through Anna University for Executives of NLCIL for conducting Safety and Health Management System Audit in Coal and Lignite Mines as per MoC guidelines.
- Safety and Health Management System Audit has been conducted at least once every year in all mines of NLCIL and all such reports with ATR is being uploaded in National Coal Mines Safety Report Portal as per MoC Guidelines.
- Safety Audit of Thermal Power Plants are conducted by National Safety Council once in every two years and the observations have been implemented in a proper way.
- Besides this, special Audits like Fire Audits, Summer Audits are also being conducted by Corporate Safety for NLCIL Mines and Thermal Power Plants.

Medical Facilities:

- All persons before being engaged in the Mines are sent for Initial Medical Examination at IMC (Industrial Medical Centre) and Periodical Medical Examination is being conducted once in 3 years for monitoring the health of persons.
- Free cardiac screening health check-up introduced for all the employees in NLCIL.

- Medical officers trained in ILO chest x-ray classification to detect early signs of dust-related diseases.
- Every mine and Thermal Power Plant is equipped with one first aid station having ambulance for emergency.
- NLCIL's Industrial Medical Centre is approved by DGMS as Training Centre imparting First-Aid training and issuing First-Aid Competency Certificate. First training imparted to all the persons working in NLCIL.

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

Category	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	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

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	100%
Working Conditions	100%

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.

Following are the corrective actions taken:

- Safety Sensitisation classes conducted by Corporate Safety in Neyveli Mines and thermal power plants regarding safe operation of dozers, HEMM, prevention of Electrical Hazards.
- Distribution of Personal Protective Equipment (PPE): Employees at both mining and thermal power facilities are equipped with essential and role-specific PPE to safeguard their well-being. A detailed PPE issuance log is kept to accurately track the distribution frequency of PPE.
- Reflective Jackets procured and distributed to all the persons working in shifts in Mines in Thermal Power Plants.
- Illumination Surveys conducted periodically. Illumination improved for better visibility at night hrs.
- Daily Safety Communication via Public Address System: Safety messages and updates are broadcasted daily through the public address system, enforcing a mindset of safe work practices. Each workday begins with a collective recitation of the Safety Pledge.
- Thorough Safety Audits: A cross-functional team regularly performs safety audits at all Mines and Thermal Power Plants, fostering ongoing improvements and adherence to safety regulations.
- Monthly Safety Officers Assembly: Safety Officers from all NLCIL units, including NTPL, NUPPL, etc. convene monthly under the leadership of ED/Central Safety. These meetings facilitate the exchange of knowledge, sharing of best practices, and the strengthening of a proactive safety culture. Conduct of Monthly Safety Officers Meeting, Pit-Safety Meetings, CSC Inspections.
- Strict controls implemented to ensure no work is commenced without complete permit approval.
- Competency of operators and validity licenses verified and proper training ensured.
- Proper Tool box talks, pep talks regarding risk assessment and its mitigation ensured before commencing of any work and is being recorded.
- Mock drills conducted on various Safety topics and its learnings are recorded and implemented.
- Proper checking of structural stability of Scaffolding pipes, Temporary Platform ensured before erection and usage.
- Formulation and review of SOPs and ensuring its strict implementation.
- Launch of user-friendly Mobile Safety App: NLCIL Aran launched for reporting of unsafe observations, near misses for needful compliance.
- Pre-start Audio-Visual Alarm -Conveyor Start Siren & Hooter, Pre start Audio Visual Alarm (in local Language through Public address system) installed in Conveyor Drive heads to alert the workmen.
- Audio Visual Blinker (AVB) system: AVB system installed at middle of the conveyor belt Systems.
- LOTO Indicator lamp installed in conveyor Systems.

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	Yes
Workers	Yes

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

NLCIL meticulously complies with the calculation and payment of all statutory dues related to its transactions, as per the current regulations. Both internal and statutory audits thoroughly examine this process. For contract workers, division executives and HR executives provide monthly approvals to confirm adherence to all statutory mandates. Payments for all kinds of work are disbursed only after receiving such clearances. Additionally, regular inspections by the appropriate authorities are conducted to guarantee ongoing compliance with statutory duties.

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

Category	Total no. of affected employees/worker		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 2025-256	FY 2024-25
Employees	0	0	0	0
Workers	3	4	0	4

4 Does the entity provide transition assistance programmes to facilitate continued employability and the management of career endings resulting from retirement or termination of employment?

Yes

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	The Company mandates that its value chain partners adhere to current regulations, which encompass health and safety standards as well as working conditions. These requirements are clearly stipulated within procurement agreements.
Working Conditions	Monitoring of performance encompasses a range of criteria, not limited to but inclusive of compliance with health and safety protocols and working conditions regulations. While there has not been a targeted evaluation focusing solely on the health and safety practices and working conditions of value chain partners, regular inspections of significant value chain partners are conducted.

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.

No corrective action plan has been necessitated on the above-mentioned parameters.

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.

NLC India Limited utilises a proactive and strategic approach to stakeholder engagement, selecting key stakeholders from a broad spectrum of potential entities. The identification process hinges on a thorough assessment of the significant impact each group has on the Company's ability to create value, as well as the influence the Company has on these groups. Currently, the Company has identified seven pivotal internal and external stakeholder groups, namely Employees, Government and Regulatory Authorities, Customers, Local Communities and Civil Society Organisations/NGOs, Suppliers, Academic and Research Institutions and Investors.

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 & Marginalised 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
Employees	No	E-mail, direct communication	Engaged on a need basis depending upon the purpose	To keep employees aware of key developments within the organisation through engagement activities, training, awareness, and welfare programmes.
Shareholders & Investors	No	Annual General Meetings, Con calls, investor meetings, Stock exchange intimations, Emails, print media, social media, Website Communication, Press Release	Continuous process	Information of the financial and other key parameters, considering critical inputs from the shareholders.
Customers	No	Customer meetings, website publications, conferences, emails, and advertisements	On a need basis	Business related discussions, awareness and training programmes, workshops, and seminars.
Government and Regulatory Bodies	No	Compliance meetings, comments given on regulatory matters, industry associations, mail communication	Continual on a need basis	Policy advocacy, statutory meetings
Communities	Yes	CSR activities, community meetings, Sustainable Development Initiatives	Catering to the requirements as and when need arises	CSR initiatives
Institutions	No	Mail communication, industry association	On a need basis	Talent collaboration, training programmes
Suppliers	No	Mail communication, industry association	On a need basis	Business related discussions, awareness and training programmes, workshops, and seminars

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 is committed to continuous dialogue with stakeholders regarding Environment, Social and Governance (ESG) matters, facilitated by specialised departments within the Company. NLCIL emphasises the collection of regular feedback from stakeholders, integrating their perspectives into the Company's strategic direction to maintain congruence with its mission and vision. To focus on the most significant issues affecting both stakeholders and the business, internal discussions take place to identify and select the primary areas of concern. Subsequently, these selected issues are tackled through engagement with pertinent stakeholders, taking into account their urgency and influence.

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.

NLCIL highly values the inputs and recommendations from its diverse stakeholder base. The Company proactively interacts with stakeholders to ensure their expectations are effectively reflected in its policies and actions. In response to the needs and preferences voiced by stakeholders, NLCIL carries out a variety of CSR initiatives. These initiatives cover an extensive array of projects, such as advancing healthcare through medical camps, establishing healthcare facilities for public hospitals, enhancing sanitation by supporting the construction of toilets, providing educational assistance with scholarships for students and executing rural development programmes that offer accessible social amenities in Neyveli, among others. NLCIL is committed to ongoing dialogue with the local communities, contributing to the growth of a community that is both value-oriented and self-reliant.

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

NLCIL addresses the concerns of vulnerable/marginalised stakeholder groups, especially through the wide-ranging CSR projects, including organising health camps, blood donation camps, providing safe drinking water, etc. For more information, Annual report on CSR activities can be referred.

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:

	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	3554	1261	35.48%	3499	346	9.89%
Other than permanent	NIL	NIL	NA	NIL	NIL	NA
Total Employees	**3554**	**1261**	**35.48%**	**3499**	**346**	**9.89%**
Workers						
Permanent	6181	1529	24.74%	6235	162	2.60%
Other than permanent	NIL	NIL	NA	NIL	NIL	NA
Total Workers	**6181**	**1529**	**24.74%**	**6235**	**162**	**2.60%**

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 Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	3255	0	0	3255	100%	3344	0	0	3344	100%
Female	299	0	0	299	100%	305	0	0	305	100%
Other than Permanent										
Male	30	0	0	30	100%	24	0	0	24	100%
Female	8	0	0	8	100%	11	0	0	11	100%
Workers										
Permanent										
Male	5723	0	0	5723	100%	6076	0	0	6076	100%
Female	458	0	0	458	100%	502	0	0	502	100%
Other than Permanent										
Male	24716	11863	48%	12853	52%	24262	0	0	24262	100%
Female	1243	456	37%	787	63%	1389	0	0	1389	100%

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BoD)	6	53,69,748	-	-
Key Managerial Personnel	1	8,33,034	-	-
Employees other than BoD and KMP	3,613	19,17,389	331	19,84,109
Workers	6,567	11,49,570	513	14,24,478

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

Category	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	8.29%	8.27%

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)**

Yes, NLCIL rigorously follows the principles set forth in the Constitution of India and complies with all applicable human rights legislation, including the Right to Information (RTI) Act, the Prohibition of Child Labour Act, the Sexual Harassment at Workplace Act, and other pertinent labour laws. The Company has instituted a specialised task force/committees dedicated to the oversight and administration of various legislations including human rights matters, ensuring swift resolution of any issues that may emerge. It is significant to note that NLCIL has not encountered any stakeholder grievances related to direct human rights infringements, highlighting its dedication to maintaining the highest ethical and legal standards in this area.

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

NLCIL is implementing a comprehensive grievance redressal system that includes gathering complaints, their careful examination through an established process, and their prompt resolution. Moreover, NLCIL rigorously complies with the redressal protocols mandated by applicable human rights legislation. By adhering to these legal requirements, NLCIL ensures that issues concerning human rights are resolved effectively and suitably, reinforcing its dedication to protecting and advocating for issues falling under human rights within its domain of impact.

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	1	0	1 complaint by Apprentice trainee	4	1	4 Complaints were received and all complaints have been resolved
Discrimination at workplace	NIL	NIL	NIL	NIL	NIL	NIL
Child Labour	NIL	NIL	NIL	NIL	NIL	NIL
Forced Labour/Involuntary Labour	NIL	NIL	NIL	NIL	NIL	NIL
Wages	NIL	NIL	NIL	NIL	NIL	NIL
Other human rights related issues	NIL	NIL	NIL	NIL	NIL	NIL

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 Data Needed under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	4
Complaints on POSH as a % of female employees/workers	0% (Complaint was by Apprentice trainee not Female Employee or worker of NLCIL)	0.18%
Complaints on POSH upheld	1	3

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

The Company is unwavering in its commitment to protect stakeholders from discrimination or harassment of any kind, actively taking steps to avert negative outcomes. To this end, a Whistleblower policy has been established, which not only promotes the process of reporting misconduct or malpractices but also offers strong safeguards for those who report in good faith. These safeguards include defence against harassment, unfair treatment, or victimisation, ensuring that individuals who disclose information are protected from any form of retribution or adverse effects. By encouraging a secure and supportive atmosphere for voicing concerns, the Company cultivates a culture of openness, responsibility, and security for all parties involved.

9 **Do human rights requirements form part of your business agreements and contracts? (Yes/No)**

Yes, business agreements and contracts contain human rights requirements.

10 **Assessments for the year:**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100% The Company is in compliance with the applicable laws
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

11 **Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 10 above.**

Not Applicable

Leadership Indicators

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

NIL

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

Nil

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, NLCIL is dedicated to providing an accessible environment for visitors with disabilities at its Registered Office, Corporate Office, and all operational units. The premises are outfitted with ramps/lifts to enable smooth navigation for specially abled. Sufficient elevators and facilities are available to accommodate the unique requirements of visitors with disabilities. NLCIL's commitment to accessibility includes fostering an environment that is both inviting and accommodating for differently abled individuals. (Refer-RTI-HR Manual-Volume-IV-Pageno.57-4 - https://www.nlcindia.in/webassets/rti-manuals/Volume-IV.pdf)

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

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	NLCIL prioritises ensuring that its value chain partners adhere to the same values, principles and business ethics that the Company itself maintains. Although a targeted assessment of value chain partners has not been carried out, specific agreements exist within certain lending arrangements to meticulously oversee these aspects. These provisions mandate that NLCIL's partners maintain elevated standards of behaviour and ethics in all their business interactions, thereby fostering a culture of honesty and responsible business conduct throughout the value chain.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Other human rights related issues	

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	FY 2024-25
From renewable sources (in TJ)		
Total electricity consumption (A)	73.19 TJ	73.64TJ
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	**73.19 TJ**	**73.64TJ**
From non-renewable sources (in TJ)		
Total electricity consumption (D)	29.27 TJ	222.29 TJ
Total fuel consumption (E)	313480.09 TJ	300465.47 TJ
Energy consumption through other sources (F)	-	
Total energy consumed from Non - renewable sources (D+E+F)	313509.36 TJ	300687.76 TJ
Total energy consumed (A+B+C+D+E+F)	**313582.55 TJ**	**300761.40 TJ**
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations) (TJ/rupee)	1.79 TJ/ Million Rupees	1.97 TJ/ Million Rupees
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	36.02 TJ/ Million USD	40.66 TJ/ Million USD
Energy intensity in terms of physical output	0.0109 TJ/MWh	0.011 TJ/MWh
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-
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, NLCIL has engaged SR Asia for providing the Reasonable Assurance	

Note: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by World Bank for India which is 20.09 (Source: World Bank: https://data.worldbank.org/indicator/PA.NUS.PPP?locations=IN)

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**

Yes. In current PAT cycle TPS I Expansion & TPS II are Designated Consumers. The assessment has been completed and the targets were under achieved. For NTPL, the targets under PAT cycle was achieved for the financial year 2024-25.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	10,50,49,167.59	77,472,169
(ii) Groundwater	105,600	1,441,417.60
(iii) Third party water	0	0.000
(iv) Seawater/desalinated water	74,348,028.00	72,804,941.00
(v) Others	7,34,59,304.29	78,172,742.09
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**25,29,62,099.88**	**229,891,269.70)**
Total volume of water consumption (in kilolitres)	**10,13,48,379.96**	**103,234,473.68**
Water intensity per rupee of turnover (Water consumed/Revenue from operations)	579.48 KL/ Million Rupees	675.49 KL/ Million Rupees
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	11641.76 KL/ Million USD	13,955.57 KL/ Million USD
Water intensity in terms of physical output	3.52 KL/MWh	3.73 KL/MWh
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
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, NLCIL has engaged SR Asia for providing the Reasonable Assurance	

4 **Provide the following details related to water discharged:**

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres) (KL)		
(i) To Surface water		
No treatment	0	39,000
With treatment – please specify level of treatment - Treatment includes Primary treatment to meet discharge standards prescribed by SPCB/CPCB	4,01,56,696.92	19,126,997
(ii) To Groundwater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater		
No treatment	0	55,542,919
With treatment – please specify level of treatment - Treatment for temperature reduction as specified is adhered	57,598,491	0
(iv) Sent to third-parties		
No treatment	0	0
With treatment – please specify level of treatment - Primary, secondary & tertiary treatment is provided to meet drinking water standards	15,927,000	15,600,000
(v) Others		
No treatment	0	0
With treatment – please specify level of treatment - Treatment includes primary, secondary & tertiary treatment as prescribed by SPCB/CPCB.	37,931,530	48,575,150
Total water discharged (in kilolitres)	**15,16,13,717.92**	**138,884,066**
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, NLCIL has engaged SR Asia for providing the Reasonable Assurance	

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

No Zero Liquid discharge has been implemented by the Company. However, the waste water generated is utilised for in-house greenbelt development & irrigation purposes after necessary treatment to meet the standards prescribed.

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	mg/Nm3	101.95-343.63	110-334.3
SOx	mg/Nm3	124.06-2627.185	165.9-2165.1*
Particulate matter (PM)	mg/Nm3	27.20-95.6	26.4-56.0
Persistent organic pollutants (POP)	Units	NA	NA
Volatile organic compounds (VOC)	Units	NA	NA
Hazardous air pollutants (HAP)	Units	NA	NA
Others – please specify	Units	NA	NA
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. The parameters are being monitored by SPCB & 3rd Party labs on periodical basis. In addition the real-time monitoring is also connected to SPCB servers online.	Yes. The parameters are being monitored by SPCB & 3rd Party labs on periodical basis. In addition the real-time monitoring is also connected to SPCB servers online.

* FGD implementation is under progress for reduction of SOx

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Total Scope 1 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	3,16,42,403.73 T	3,00,79,691.55
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	5,903.04 T	44,935.21 T
Total Scope 1 and Scope 2 emissions	Metric tonnes of CO_2 equivalent	3,16,48,306.78 T	3,01,24,626.77 T
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	Kg Per ₹	180.96 T CO_2e/ Million Rupees	197.11 T/ Million Rupees
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)	Kg/Rupee PPP	3,635.40 TCO_2e/ Million USD	4,072.34 T/ Million USD
Total Scope 1 and Scope 2 emission intensity in terms of physical output (Total Scope 1 + 2 Emission in Tonnes to Total Power Generation in MWhr)	tCO_2 e/kWh	1.099 T/MWh	1.08 T/MWh
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	NA	-	-
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, NLCIL has engaged SR Asia for providing the Reasonable Assurance	

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

Yes

NLCIL is committed to following government regulations and protocols in its mining operations, while also actively engaging in various environmental and sustainability efforts. These efforts include the adoption of clean energy solutions for mining processes, extensive creation of green belts, biological restoration of decommissioned mine lands for agricultural use and the incorporation of renewable energy sources like wind and solar power.

- NLCIL's extensive green belt serves as an effective carbon sink, markedly enhancing the air quality in nearby regions. Annually, the Company reclaims around 126 hectares of land, planting 2,500 trees per hectare in accordance with the guidelines set by the Ministry.
- In the thermal power stations, NLCIL utilises state-of-the-art technologies such as Electrostatic Precipitators (ESP), Super Critical Boilers and is in the process of adopting Flue Gas Desulphurisation (FGD) to ensure emissions remain below the stipulated standards.
- Every NLCIL unit is actively engaged in energy-saving practices to further reduce Green House Gas (GHG) emissions.
- NLCIL's venture into renewable energy marks a significant step in reducing the country's dependence on coal-based fuels. The company has established 1785 MW solar power plants and wind power plants across various sites. NLCIL has envisaged to increase its RE capacity to 10.11 GW by 2030 (as per Corporate Plan).
- NLCIL signed a binding Memorandum of Understanding (MoU) with the Indian Institute of Technology Madras (IIT Madras) in 2025, for a comprehensive research and development initiative focused on Carbon Capture Systems (CCS). This collaboration, is fully funded by NLCIL, aims to develop and test technologies to significantly reduce carbon dioxide emissions from thermal power plants, beginning with a lab-scale study, followed by a pilot demonstration project.
- NLCIL is undertaking projects like Green Hydrogen, Battery Energy Storage System (BESS) & Pumped Storage System which is envisaged to reduce the GHG emissions.

Moreover, battery-operated cars are deployed at the NLC General Hospital to reduce the carbon footprint typically associated with traditional vehicles.

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 & Other recyclables (A)	180.155 T	109.96 T
E-waste (B)	38.933 T	18.78 T
Bio-medical waste (C)	15.98 T	21.36 T
Construction and demolition waste (D)	41472 T	-
Battery waste (E)	28.748 T	33.58 T
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)		

Parameter	FY 2025-26	FY 2024-25
Spent Oil	331.198 T	547.59 T
Spent resin	2.32 T	30.2 T
Oil Soaked Cotton Waste	0.638 T	1.97 T
Filter Material	0.98 T	1.98 T
TP Sludge	0.627 T	0.6 T
Containers	12.25 T	7.15 T
Total	**348.013 T**	**589.49 T**
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
Fly Ash	45,16,833 T	3,512,207.00 T
Overburden	1688.65 LCM	
MSW	5950 T	3,500.00 T
Total (A+B + C + D + E + F + G + H)	**45,64,866.829 T of wastes 1688.65 LCM of OB**	**3,516,480.17 T**
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	26.10 T/ Million Rupees	23.01 Tonnes/ Million Rupees
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	524.36 T/ Million USD	475.37 Tonnes/ Million USD
Waste intensity in terms of physical output (Total waste generation in Tonnes to Total Power Generation in MWhr)	0.158 T/MWh	0.13 Tonnes/MWh
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
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		
a. MSW	0	3,500 T
(ii) Re-used (Fly Ash Reused in Precast yard)	159 T	0
(iii) Other recovery operations	-	
Total	**159 T**	**3,500 T**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations Disposal through Authorised Recyclers	0	0
Recoverd through recycling, reusing & others		
Biomedical waste	15.98 T	21.36 T
E-waste	38.933 T	18.57 T
Batteries	28.748 T	33.583 T
Plastics & Other recyclable	180.155 T	109.95 T
Hazardous Waste	243.304 T	463.70 T
Fly Ash (To cement & Brick Manufacturers etc)	44,09,692 T	33,96,258.00 T
Total	**44,10,199.1194 T**	**33,96,905.17 T**
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, NLCIL has engaged SR Asia for providing the Reasonable Assurance	

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.

The Company's mining operations prioritise the preservation of valuable topsoil from mined-out land, which is subsequently reused for land reclamation purposes. NLCIL implements contemporary techniques for slope stabilisation and topsoil preservation in mines to foster green cover and environmental sustainability. NLCIL is actively involved in organic and bio-farming on rehabilitated land, maintaining soil fertility and promoting sustainable agriculture in an environmentally friendly way. In Neyveli Township, NLCIL has built a modern sewage treatment facility with a 30 MLD (million liters per day) capacity. The output from this plant, including treated water and manure, is used for developing green zones and for horticultural purposes, including nurturing plant nurseries. An extensive Integrated Solid Waste Management System (ISWMS) is planned for the entire Neyveli Township, informed by a pilot study and historical waste data. This system will feature a biogas plant that processes domestic and municipal solid waste to generate energy, as well as facilities for converting waste to electricity to harness greenhouse gases and for producing bio-manure through vermi-composting and micro-nutrient composting with biochest. For over sixty years, NLC India Limited has been in step with the national vision of "Clean & Green India," consistently adopting cutting-edge environmental technologies. NLCIL ensures 100% utilisation of the fly ash produced by its thermal power plants by distributing it to brick and cement industries and by using it internally to manufacture fly ash bricks, solid blocks, RCC (Reinforced Cement Concrete) door and window frames, lamp posts, slabs and other items.

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:

No operations are being established in Eco-Sensitive Areas. However, certain projects namely Talabira OCP II & III, NTTPP & Pachwara South Coal Block have required Environmental & Forest clearances and the same have been obtained from the Ministry.

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any
1	Talabira II & III OCP	Mining	Yes. Talabira II & III OCP contains forest area and has obtained Environment Clearance & Forest Clearance and the conditions are being compiled by the unit.
2	NTTPP, Odisha	Power Generation	Yes. Environmental Clearance has been obtained.
3	Pachwara South OCP	Mining	Yes. Pachwara South OCP has obtained Forest Clearance and Environmental Clearance

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

Yes

Name and brief details of project	EIA Notification No.	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Talabira TPP Phase 2 (1 x 800 MW)	2006 (S.O 1533(E) dated 14th september 2006)	Yes	No.	NA

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, in the following format:

Yes. NLCIL is compliant with applicable Environmental laws/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 rule made thereunder. All plants are operating with valid clearances from concerned SPCB

S. No.	Specify the law/regulation/guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts
NA			

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:

(i) Name of the area

NA

(ii) Nature of operations

NA

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	NIL	NIL
(ii) Groundwater	NIL	NIL
(iii) Third party water	NIL	NIL
(iv) Seawater/desalinated water	NIL	NIL
(v) Others	NIL	NIL
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	NIL	NIL
Total volume of water consumption (in kilolitres)	NIL	NIL
Water intensity per rupee of turnover (Water consumed/turnover)	NIL	NIL
Water intensity (optional) – the relevant metric may be selected by the entity	NIL	NIL
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
No treatment	NIL	NIL
With treatment – please specify level of treatment	NIL	NIL
(ii) Into Groundwater		
No treatment	NIL	NIL
With treatment – please specify level of treatment	NIL	NIL
(iii) Into Seawater		
No treatment	NIL	NIL
With treatment – please specify level of treatment	NIL	NIL
(iv) Sent to third-parties		
No treatment	NIL	NIL
With treatment – please specify level of treatment (Level of Treatment includes Primary & Secondary treatment to meet discharge standards prescribed by SPCB/CPCB) - For Greenbelt Development	NIL	NIL
(v) Others		
No treatment	NIL	NIL
With treatment – please specify level of treatment	NIL	NIL
Total water discharged (in kilolitres)	**NIL**	**NIL**
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, NLCIL has engaged SR Asia for providing the Reasonable Assurance	

2 Please provide details of total Scope 3 emissions & its intensity, in the following format:

Scope 3 not captured for the current FY

Parameter	Unit	FY 2025-26	FY 2024-25
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	NIL	NIL
Total Scope 3 emissions per rupee of turnover	tCO_2e/₹ turnover	NIL	NIL
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		NIL	NIL
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		NIL	

Note: the Company is planning to capture the Scope 3 emisson data.

3 With respect to the ecologically sensitive areas Data Needed 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.

No operations are being established in Eco-Sensitive Areas. No project of NLCIL is located in an eco-sensitive area.

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:

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Green Hydrogen	Hydrogen that is generated using electrolysis powered by renewable energy sources, resulting in zero emissions, is referred to as green hydrogen. This production process does not release any greenhouse gases, contributing to the decarbonisation of multiple industries.	Establishment of 4 MW Proton Exchange Membrane (PEM) electrolyzer-based green hydrogen demonstration facility in Neyveli.
2	Development of ecofriendly geo-polymer ash based green bricks using solar heating.	The creation of environmentally friendly geo-polymer bricks made from ash and cured with solar energy presents a sustainable method for brick production. These bricks incorporate fly ash, a byproduct of thermal power stations, significantly decreasing their ecological footprint. By substituting traditional kiln firing with solar heating, the process cuts down on energy use and carbon output. This inventive method not only lessens the carbon footprint but also enhances the effective use of waste. These green bricks, which demand less water and raw materials, offer a more eco-conscious choice for building, aiding in the advancement of a more sustainable tomorrow.	Fly ash generated is utilised thereby ensuring waste management and environmental sustainability.
3	Activated carbon development using lignite – HA sludge	The creation of activated carbon from lignite and Humic Acid (HA) sludge is an important advancement in utilising waste effectively and supporting environmental well-being. When humic acid is extracted, the leftover HA sludge is high in carbon. The idea is to convert this carbon-dense substance into activated carbon using a suitable method. Activated carbon is sought after for its extensive porosity and large surface area, which makes it excellent for absorbing impurities, thus making it valuable for water and air purification.	This initiative repurposes HA sludge, giving waste byproducts a valuable new use and diminishing their environmental impact. It offers a cost-effective and sustainable method for creating activated carbon, improving green waste management practices and conserving resources.

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

With respect to Environment “NO” Business continuity and Disaster management plan.

NLC India Limited has put into action an all-encompassing disaster management strategy, with the foremost aim of protecting the safety and health of employees at the facility. This strategy includes a variety of goals such as providing quick and effective emergency responses, reducing environmental harm, lessening the loss of property for both the facility and the nearby community, executing rescue missions and administering medical care to those injured. The disaster management strategy prepares for a broad spectrum of potential catastrophes, including natural phenomena like geological, hydrological, climatic and atmospheric events, as well as human-induced disasters of a sociological or technological kind. The primary goal of this strategy is to promote a forward-thinking, comprehensive and coordinated approach to enhance readiness for disasters, lessen their impact and improve emergency reactions in case of unexpected crises. It acts as an extensive guide and reference for power sector utilities, addressing all aspects of the disaster management cycle, as outlined in the “Crisis and Disaster Management Plan for the power sector.”

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?

Value chain assessment was not carried out. However, the following activities are being undertaken by NLCIL to mitigate the impacts on the Environment:

NLC India Limited is taking several steps to reduce its environmental footprint, including the adoption of clean renewable energy sources, the use of Circulating Fluidised Bed Combustion (CFBC) and supercritical boilers, the practice of eco-friendly mining, and the installation of pollution control systems like dust suppression mechanisms, bag filters and water jets/sprinklers.

The Company conducts regular assessments to monitor the effectiveness of these green initiatives in reducing environmental stress. The results of these assessments are communicated to regulatory bodies through various reports such as Environmental Statements, Compliance reports, etc.

NLCIL is actively contributing to the resolution of global environmental challenges by undertaking numerous projects. A key focus is expanding the renewable energy capacity to significantly cut down on greenhouse gas emissions. NLCIL has made strides in this area by installing 1785 MW of solar power plants and wind power plants thereby reinforcing its commitment to renewable energy.

To address pollution from its thermal power projects, NLCIL has introduced environmental safeguards such as high stacks for the dispersion of gaseous and particulate emissions, electrostatic precipitators for dust management and the commencement of Flue Gas Desulfurization (FGD) processes to limit sulfur dioxide (SO2) emissions.

In the mining operations, NLCIL has adopted environmental protection measures like water sprinklers for dust suppression and the creation of lush green belts along the roads within and surrounding the mining areas.

NLCIL also prioritises environmental education and has organised various programmes on topics like environmental and pollution control, energy saving, co-generation methods, mining mitigation and environmental impact assessment.

Through these comprehensive measures and initiatives, NLCIL is diligently pursuing environmental sustainability and fostering responsible practices in all its operational activities.

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

Value chain assessment was not carried out.

8 How many Green Credits have been generated or procured:

a. By the listed entity

NIL

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners

NIL

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

NLCIL has 15 affiliations with trade and industry chambers/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.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	The Employers Federation of Southern India (EFSI)	National
2	Quality Circle Forum of India (QCFI)	National
3	All India Management Association (AIMA)	National
4	Power Sector Skill Council (PSSC)	National
5	Skill Council for Mining Sector (SCMS)	National
6	National Institute of Personnel Management (NIPM)	National
7	Standing Conference of Public Enterprises (SCOPE)	National
8	Central Board of Irrigation and Power (CBIP)	National
9	Project Management Associates (PMA)	National
10	Public Relations Society of India (PRSI)	National
11	National Safety Council (NSC)	National
12	ICSI SIRC	National
13	World Mining Congress	International
14	Federation of Indian Mineral Industries	National
15	All India Organization of Employer’s (AIOE)	National

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.

Name of authority	Brief of the case	Corrective action taken
	Not Applicable.	

Leadership Indicators

1 Details of public policy positions advocated by the entity:

S. 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
NLC India Limited (NLCIL) actively participates in national policy formulation and regulatory reform across the energy, mining, and power sectors. As a Navratna Central Public Sector Enterprise under the administrative control of the Ministry of Coal, government of India, NLCIL leverages its technical expertise and operational scale to advocate for sustainable, forward-looking public policy frameworks. Through direct consultations with government ministries, statutory bodies, and key industry associations—including the Standing Conference of Public Enterprises (SCOPE), Confederation of Indian Industry (CII), and Central Board of Irrigation & Power (CBIP)—NLCIL advocates public policy positions focused on diverse areas such as Energy Transition & Just Transition Frameworks, Clean Coal Technology & In-Situ Gasification, Sustainable Mining Practices & Mine Closure Policy, Power Sector & Market Reforms, Water Resource Management & Circular Economy. Through sustained, transparent policy engagement, NLCIL aligns its regulatory feedback with the National Guidelines on Responsible Business Conduct (NGRBC) and India's broader Commitments toward Net-Zero emissions.					

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.

NLCIL undertook Social Impact Assessment (SIA) of 11 CSR projects implemented during FY 2023-24 through the Institute of Public Enterprise (IPE), Hyderabad, in accordance with the applicable provisions of Rule 8(3)(a) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended. The assessment examined the relevance, efficiency, effectiveness, impact and sustainability of the interventions using the OECD-DAC framework, supported by document review, field visits, beneficiary/stakeholder interactions, questionnaires and focused group discussions.

Name and brief details of project						
S. No.	Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
1	Healthcare Measures/Medical Treatment through NLC India Hospital, Neyveli	NA	NA	YES	YES	https://www.nlcindia.in/webassets/csr_reports/Evaluation_&_Impact_Assessment_Report_2023-24.pdf
2	Construction of Box Culvert/ RCC Vents and Widening of Sengal Odai Water Channel in Cuddalore District	NA	NA	YES	YES	https://www.nlcindia.in/webassets/csr_reports/Evaluation_&_Impact_Assessment_Report_2023-24.pdf
3	Construction of Check Dam across Periya Odai near Sirumulai in Cuddalore District	NA	NA	YES	YES	https://www.nlcindia.in/webassets/csr_reports/Evaluation_&_Impact_Assessment_Report_2023-24.pdf
4	Comprehensive Flood Protection Works along Periya Odai in Cuddalore District	NA	NA	YES	YES	https://www.nlcindia.in/webassets/csr_reports/Evaluation_&_Impact_Assessment_Report_2023-24.pdf
5	Hygiene and Healthcare Works in NLC Schools, KV and Smart Kids School, Neyveli	NA	NA	YES	YES	https://www.nlcindia.in/webassets/csr_reports/Evaluation_&_Impact_Assessment_Report_2023-24.pdf
6	Skill Development - Diploma in Mining at Annamalai University, Chidambaram, Cuddalore District	NA	NA	YES	YES	https://www.nlcindia.in/webassets/csr_reports/Evaluation_&_Impact_Assessment_Report_2023-24.pdf
7	Tuition Fee Support to SC/ST & OBC Students of Jawahar Science College, Neyveli	NA	NA	YES	YES	https://www.nlcindia.in/webassets/csr_reports/Evaluation_&_Impact_Assessment_Report_2023-24.pdf
8	Educational Assistance to Kendriya Vidyalaya, Neyveli	NA	NA	YES	YES	https://www.nlcindia.in/webassets/csr_reports/Evaluation_&_Impact_Assessment_Report_2023-24.pdf

Name and brief details of project						
S. No.	Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
9	Distribution of Sewing Machines to Widows in Tittakudi Constituency, Cuddalore District	NA	NA	YES	YES	https://www.nlcindia.in/webassets/csr_reports/Evaluation_&_Impact_Assessment_Report_2023-24.pdf
10	Renovation of Iconic Town Hall Building, Cuddalore	NA	NA	YES	YES	https://www.nlcindia.in/webassets/csr_reports/Evaluation_&_Impact_Assessment_Report_2023-24.pdf
11	Construction of Trauma Care Centre at Government General Hospital, Kurinjipadi	NA	NA	YES	YES	https://www.nlcindia.in/webassets/csr_reports/Evaluation_&_Impact_Assessment_Report_2023-24.pdf

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

Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
Mine-I	Tamil Nadu	Cuddalore	39*	79.49%	10,74,94,849
Mine -IA	Tamil Nadu	Cuddalore	41*	71%	31,18,177
Mine II - NLCIL	Tamil Nadu	Cuddalore	23*	65.21%	18,55,31,996
Talabira II and III OCP - NLCIL	Odisha	Sambalpur & Jharsuguda	2,973	19.17%	57,06,12,188

*Note:

1. Land acquisition in Neyveli Mines is in progress and the total number of PAFs cannot be ascertained at this stage.
2. The above details are based on the applications received from the land owners for the awards passed during FY2025-26
3. For computing % of PAFs covered by R&R, the PAFs provided with permanent employment as Junior Overman and Sirdar, AMC type contractual employment, One time Rehabilitation grant in lieu of employment and 3 year training for SME operator Assistant and Mines and Mines Support Services is considered.

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

NLC India Limited actively engages with the community through various Corporate Social Responsibility (CSR) initiatives, managed by a designated CSR head who acts as the central figure for community grievance redressal. Community members have the option to communicate with NLCIL via programme officers who are experts in specific domains. These officers serve as the first point of contact for the community to express their concerns and grievances, which can be conveyed either verbally or in writing. Collaborating closely with the CSR head, the programme officers are committed to ensuring that all issues are listened to, comprehensively addressed, and resolved to the community's contentment. This system establishes efficient communication pathways, guaranteeing that community members have straightforward access to NLCIL for sharing their input and grievances.

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*	60.09%	55%
Sourced directly from within the district and neighbouring districts	100%	100%

*Source: Data taken from MSME SAMBANDH PORTAL

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	FY 2025-26	FY 2024-25
Rural	5.88%	2.00%
Semi-urban	2.41%	8.00%
Urban	90.64%	87.00%
Metropolitan	1.07%	2.00%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Leadership Indicators

1 Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

NLCIL's Social/Impact Assessments have not identified any adverse social impact arising from the CSR interventions. the assessments identified pre-existing development gaps such as inadequate healthcare and educational infrastructure, sanitation and drinking-water deficiencies, menstrual hygiene concerns and limited access to learning resources. NLCIL has responded through need-based corrective and developmental interventions, including strengthening Government healthcare facilities, construction and renovation of classrooms and toilets, provision of smart learning facilities, drinking-water and water-conservation infrastructure, menstrual hygiene support, sanitation and awareness programmes, and inclusive educational assistance. These measures were implemented in consultation with local communities, Government institutions and implementing agencies, with emphasis on community participation, equitable access, social inclusion and sustainability. The assessment findings indicate that the interventions have contributed to improved access to essential services and enhanced community well-being.

Sl. No.	Details of negative social impact/development gap identified	Corrective action taken by NLCIL
1	**Inadequate healthcare infrastructure and high patient load** resulted in limited access to timely and affordable healthcare, particularly for rural and economically vulnerable communities.	NLCIL strengthened public healthcare through medical treatment, emergency care, medical equipment, healthcare infrastructure and support to Government hospitals and health institutions.
2	**Insufficient school infrastructure**, including shortage of classrooms, toilets and basic facilities, adversely affected the learning environment and educational outcomes.	NLCIL constructed additional classrooms, renovated toilets, provided smart classrooms and other essential educational infrastructure. For example, at Basi (Siyagan), separate boys' and girls' toilets, a prayer shed, classroom flooring and a smart classroom were provided.
3	**Inadequate sanitation and hygiene facilities** created risks to health and reduced the quality of the school/community environment.	NLCIL undertook sanitation infrastructure development, housekeeping support, hygiene awareness, toilet improvement and Swachhata interventions. The interventions contributed to improved toilet usage, reduced open defecation and greater awareness of hygiene practices.
4	**Limited access to safe drinking water and inadequate water-management facilities** affected community well-being and environmental sustainability.	NLCIL supported drinking-water infrastructure, water purification, rainwater harvesting, wastewater recycling, water-body maintenance and community awareness on water conservation.
5	**Gaps in menstrual hygiene facilities and awareness among adolescent girls** affected their health, dignity and participation in education.	NLCIL provided sanitary napkin vending facilities, improved girls' toilets and conducted awareness programmes on menstrual hygiene and personal health.
6	**Limited access to learning resources for children with special educational needs** constrained their educational participation.	NLCIL provided school bags, notebooks and learning materials to **100 speech- and hearing-impaired students**, thereby improving access to essential learning resources.
7	**Inadequate infrastructure in certain rural/ public institutions** affected access to community services and quality of life.	NLCIL supported construction and improvement of community infrastructure, roads, water facilities and other public assets through Government agencies and implementing partners, based on locally identified needs.

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

S. No.	State	Aspirational District	Amount spent (In ₹ lakh)
1	Construction of Dispensary Building at Ramakrishna Math, keelanagachi, Ramanathapuram District in Tamil Nadu	Ramanathapuram District, Tamil Nadu	30.89
2	Distribtion of Artificial limbs and Assistive devices to the People living with Disabilities (PWDs) at Virudhunagar aspirational District in Tamil Nadu	Virudhunagar District, Tamil Nadu	10.00

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

No

(b) From which marginalised/vulnerable groups do you procure?

Not Applicable

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

Not Applicable

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:

S. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
NIL				

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.

Name of authority	Brief of the Case	Corrective action taken
NA		

6 Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised group
1	Promoting Healthcare	4,78,815	75%
2	Providing Safe Drinking Water	55,145	80%
3	Promoting Sanitation	1,33,226	80%
4	Promoting Education	33,931	75%
5	Promoting Special Education	125	75%
6	Promoting Employment Enhancing Skills	6,191	80%
7	Protection of national heritage, art and culture	68,750	75%
8	Measures for the benefit of armed forces veterans, war widows and their dependents	125	80%
9	Promoting Rural Sports	1,100	80%
10	Rural Development projects, providing infrastructure and roads	1,98,000	80%

PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

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

The Central Electricity Regulatory Commission (CERC) acts as the supervisory body for managing the tariff structures of power generation companies that are under the ownership or control of the Central Government. Power plants are mandated to lodge applications for tariff determination, which may include generating tariff applications, miscellaneous applications, or review applications. When there are objections to the decisions rendered by the Central and State Electricity Regulatory Commissions, the Appellate Tribunal for Electricity (APTEL) steps in as a specialised appellate authority with expertise across multiple disciplines. Established in 2005, APTEL's primary responsibility is to adjudicate appeals, which are typically initiated by Distribution Companies (DISCOMs) or power generation stations, especially concerning disputes over capacity and energy charges that CERC may have rejected. The appeal procedure entails the filing of legal documents, known as pleadings, followed by a series of hearings. After the hearings, APTEL may decide to send the case back to the CERC for additional review and to ensure adherence to its directives.

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 and social parameters relevant to the product	Not applicable as NLC India Limited is in the business of producing electricity and selling Safe and responsible usage Coal and Lignite. There are no shelf goods or services that may carry such information
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	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	NIL	NIL	NIL	NIL	NIL	NIL
Advertising	NIL	NIL	NIL	NIL	NIL	NIL
Cyber-security	NIL	NIL	NIL	NIL	NIL	NIL
Delivery of essential services	NIL	NIL	NIL	NIL	NIL	NIL
Restrictive Trade Practices	NIL	NIL	NIL	NIL	NIL	NIL
Unfair Trade Practices	NIL	NIL	NIL	NIL	NIL	NIL
Other	NIL	NIL	NIL	NIL	NIL	NIL

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

	Number	Reasons for recall
Voluntary recalls	NA	
Forced recalls		

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. NLCIL has developed a Cyber Security & Data Privacy Policy reflecting on its commitment to safeguard and restrict access to sensitive data https://www.nlcindia.in/webassets/policy/cybersecurity/cyber-policy-17-22.pdf

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.

Nil

7 Provide the following information relating to data breaches:

a. Number of instances of data breaches

NIL

b. Percentage of data breaches involving personally identifiable information of customers

NIL

c. Impact, if any, of the data breaches

NIL

Leadership Indicators

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

All information regarding business of NLC India Limited can be accessed through the Company's Website (i.e., https://www.nlcindia.in/website/en/) and in its periodic disclosures such as the annual report and the integrated report.

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

Not Applicable. NLCIL's major services include Electricity generation it is not directly involved in the distribution services to the consumer.

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

Not Applicable. NLCIL's major services include Electricity generation it is not directly involved in the distribution services to the consumer.

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)

Not Applicable. NLCIL's major services include Electricity generation it is not directly involved in the distribution services to the consumer.

Independent Practitioners' Reasonable Assurance Report

Social Responsibility Asia (SR Asia)
(ISO 9001: 2015 Certified)

INDEPENDENT PRACTITIONERS' REASONABLE ASSURANCE REPORT

To the Board of Directors
NLC India Limited,
No. 135, EVR Periyar High Road, Kilpauk, Chennai – 600 010, Tamil Nadu, India

Profile of the Assurance Provider

Social Responsibility Asia (SR Asia) is a premier international sustainability advisory and assurance institution operating across the Asia-Pacific region. We deliver end-to-end Environmental, Social, and Governance (ESG) solutions, advanced climate accounting, sustainable finance advisory, social impact evaluations, and independent non-financial assurance. SR Asia is an AccountAbility (UK) Licensed Assurance Provider.

Scope of Engagement & Subject Matter

We were engaged by NLC India Limited ('NLCIL' or 'the Company') to perform an independent Reasonable Assurance engagement on the specified Key Performance Indicators (KPIs) presented in the Company's Business Responsibility and Sustainability Report (BRSR) Core (Annexure-I) for the financial year ended March 31, 2026 (commencing April 1, 2025).

The assurance framework strictly complies with regulatory guidelines issued by the Securities and Exchange Board of India (SEBI), pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023 (introducing the BRSR Core framework for assurance and ESG disclosures for the value chain), as subsequently amended by SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated March 28, 2025, and as consolidated in the SEBI Master Circular on compliance with the LODR Regulations dated November 11, 2024.

Assurance Criteria & Professional Standards

Our engagement was planned and executed in accordance with internationally recognized assurance frameworks:

- ISAE 3000 (Revised): International Standard on Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB)
- ISAE 3410: Assurance Engagements on Greenhouse Gas Statements.
- AA1000 Assurance Standard (AA1000AS v3): Type 2 Reasonable Assurance (evaluating adherence to the principles of Inclusivity, Materiality, Responsiveness, and Impact, alongside data reliability).

CIN No: U74900DL2012NPL231276 GST : 09AAQCS9621N1ZE Udyam Reg. No: UDYAM-UP-29-0003101

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Regd. Office: A-39, FF Complex Okhla Phase-3, New Delhi-110020 India
International office: Bangladesh, Fiji, Indonesia, India, Japan, Malaysia, Philippines Singapore, Sri Lanka, Vietnam

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Assured Sustainability Information (ASI)	Reporting Period	Criteria & Regulatory Benchmarks
BRSR Core Mandatory ESG Attributes (9 Core Attributes & Specified KPIs listed in Table 1)	April 1, 2025 – March 31, 2026	• SEBI BRSR Core Guidance & Verification Methodologies • Regulation 34(2)(f) of SEBI (LODR) Regulations, 2015

Professional Competence & Multidisciplinary Engagement Team

The engagement was conducted by a multidisciplinary team of certified sustainability practitioners, chartered environmentalists, greenhouse gas lead auditors, and social governance specialists possessing extensive domain expertise in the mining and power generation sector.

System of Quality Management

SR Asia applies the International Standard on Quality Management (ISQM), Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements. Accordingly, we design, implement, and operate a rigorous system of quality management including documented policies, standard operating procedures regarding professional conduct, ethical standards, and applicable legal and regulatory requirements.

Summary of Assurance Procedures Executed

A reasonable assurance engagement involves performing procedures to obtain a high, but not absolute, level of assurance and evidence regarding the selected indicators. Our risk-based substantive verification procedures included:

- Strategic Walkthroughs & Inception Inquiries: Conducted technical entry briefings with key process owners, department heads, and the ESG Committee to assess systems architecture, data flow mechanisms, and operational control points.
- Internal Control Evaluation: Assessed the design and operating effectiveness of data management systems, automated controls, and protocols deployed to aggregate and review BRSR Core metrics.

CIN No: U93000DL2012NPL231376 GST : 09AAQCS9621N1ZE Udyam Reg. No: UDYAM-UP-29-0003108

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- Substantive Analytical Procedures & Source Verification: Conducted rigorous 100% and sample-based cross-examinations of primary data against source evidence (e.g., utility logbooks, metered billing, emission factor coefficients, POSH registers, payroll datasets, third-party vendor invoices, and waste manifest certificates).
- Re-calculation & Modelling Validation: Reperformed complex mathematical calculations, energy conversion factors, PPP-adjusted revenue intensity formulas, and Scope 1 & Scope 2 GHG emission computations in line with the GHG Protocol Corporate Standard.
- Management Review & Resolution of Findings: Formally communicated interim audit queries, evaluated corrective adjustments made by the Auditees, and reviewed final consolidated disclosures prior to issuance of this statement.

Management's Responsibility

The Management of NLC India Limited is solely responsible for:

- Selecting, establishing, and applying appropriate reporting criteria in conformity with SEBI mandates and regulatory frameworks.
- Designing, implementing, and maintaining robust internal control systems to ensure that the preparation of BRSR Core disclosures is free from material misstatement, whether due to fraud or error.
- Ensuring the accuracy, completeness, and integrity of data inputs, underlying records, estimations, and non-financial assertions.

Assurance Practitioners' Responsibility

Our responsibility is to express an independent, evidence-based Reasonable Assurance conclusion on NLC India Limited's BRSR Core disclosures based on our procedures.

Inherent Limitations

Non-financial datasets and sustainability parameters (such as GHG emissions, energy conversions, and water footprint) are subject to inherent measurement uncertainties stemming from allowable scientific estimation techniques, conversion factors, and data aggregation limitations defined in applicable reporting standards. Obtaining sufficient and appropriate assurance evidence reduces assurance risk to an acceptably low level but does not eliminate inherent scientific variance.

Exclusions

The assurance scope explicitly excludes:

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- Financial statements and statutory accounting records audited by the statutory financial auditors.
- Operations, facilities, or subsidiaries beyond the defined operational control boundary and reporting period (FY 2025–26).
- Forward-looking statements, strategic aspirations, and qualitative targets set by the Company.

Statement of Independence, Ethics, and Code of Conduct

SR Asia complies with the integrity, objectivity, professional competence, due care, confidentiality, and professional behaviour requirements established under the AccountAbility UK guidelines. We maintain complete independence: no member of the assurance team possesses any financial, advisory, commercial, or governance interest in NLC India Limited that could compromise impartiality.

Reasonable Assurance Opinion

In our professional opinion, based on the procedures performed and the evidence obtained:

The sustainability disclosures presented in the BRSR Core of NLC India Limited for the financial year ended March 31, 2026, are prepared, in all material respects, in accordance with SEBI circulars, applicable guidance notes, and the designated reporting criteria.

Assured Sustainability Information (BRSR Core Metrics)

SEBI BRSR Core Indicator	Description	Level of Assurance
P6 E1	Total Energy Consumption	Reasonable
P6 E1	Total Energy Mix (Renewable vs. Non-Renewable %)	Reasonable
P6 E1	Energy Intensity	Reasonable
P6 E3	Total Water Consumption	Reasonable
P6 E3	Water Consumption Intensity	Reasonable
P6 E4	Water Discharged by Destination and Treatment Levels	Reasonable
P6 E7	Total Scope 1 Greenhouse Gas Emissions	Reasonable
P6 E7	Total Scope 2 Greenhouse Gas Emissions	Reasonable
P6 E7	Greenhouse Gas Emissions Intensity (Scope 1 and Scope 2)	Reasonable
P6 E9	Waste Generated by Category	Reasonable
P6 E9	Waste Intensity	Reasonable
P6 E9	Waste Disposed by Disposal Method	Reasonable

CIN No: U93000DL2012NPL231376 GST : 09AAQCS9621N1ZE Udyam Reg. No: UDYAM-UP-29-0003108

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P6 E9	Waste Recovered through Recycling, Reusing, or Recovery Operations	Reasonable
P3 E1(c)	Spending on Employee and Worker Well-being as a % of Total Revenue	Reasonable
P3 E11	Safety-Related Incidents for Employees and Contract Workforce	Reasonable
P5 E3(b)	Gross Wages Paid to Females as a % of Total Wages Paid	Reasonable
P5 E7	Complaints Filed, % of Female Workforce, and Upheld Cases under the POSH Act, 2013	Reasonable
P8 E4	Input Material Sourced from MSMEs / Small Producers and within India (% of Total)	Reasonable
P8 E5	Job Creation in Smaller Towns (Wages Paid to Persons Employed in Smaller Towns)	Reasonable
P9 E7	Number of Data Breach Instances and % Involving Personally Identifiable Information (PII) of Customers	Reasonable
P1 E8	Number of Days of Accounts Payable	Reasonable
P1 E9	Openness of Business: Concentration of Purchases/Sales with Trading Houses, Dealers & Related Parties, Related-Party Loans/Investments	Reasonable

For SR Asia

Birendra Raturi

Director & Lead Assurance Practitioner

SR Asia

Registration No. C14012601 (AccountAbility UK)

Date: September 5, 2026

Place: New Delhi, India

CIN No: U93000DL2012NPL231376 GST : 09AAQCS9621N1ZE Udyam Reg. No: UDYAM-UP-29-0003108

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