



**BUSINESS RESPONSIBILITY AND
SUSTAINABILITY REPORTING
2024-2025**

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SECTION A

General Disclosures

This section contains an overview of the business, including markets served, financial performance, key employee statistics and mapping of risks and opportunities.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

[Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015]

The following report has been compiled in accordance with the guidelines established by the Securities and Exchange Board of India (SEBI) for Business Responsibility and Sustainability Reporting (BRSR). Its primary objective is to enhance transparency by showcasing how enterprises contribute to a sustainable economy while generating value. This report underscores our steadfast commitment to creating long-term value for our stakeholders while concurrently fostering sustainable development

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE ENTITY

S. No	Particulars	Response
1.	Corporate Identity Number (CIN) of the Listed Entity	L27101TG1972PLC001549
2.	Name of the Listed Entity	NAVA LIMITED
3.	Year of incorporation	1972
4.	Registered office address	Nava Bharat Chambers, 6-3-1109/1 Raj Bhavan Road, Hyderabad - 500082, Telangana. India.
5.	Corporate address	Silicon House, 8-2-318/1, Road No.14, Banjara Hills, Hyderabad 500034, Telangana
6.	E-mail	investorservices@navalimited.com
7.	Telephone	+91 40 2340 3501, 4034 5999
8.	Website	http://www.navalimited.com
9.	Financial year for which reporting is being done	2024-25
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) & National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	INR 28,30,01,276
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.	Mr. VSN Raju, Company Secretary & Vice President Landline No: 040 2340 3501 Email: vsn.raju@navalimited.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosures under this report are made on standalone basis, unless otherwise specified.
14.	Name of assessment or assurance provider.	None
15.	Type of assessment or assurance obtained.	Not Applicable

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.	Manufacturing	Metal and metal products	50.54
2.	Electricity, gas, steam and air condition supply	Electric power generation, transmission and distribution	38.03

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

S. No	Product/Service	NIC Code	% of total Turnover contributed
1.	Manufacturing of Ferro Alloys	24104	50.54
2.	Generation of energy through coal	35102	38.03

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	7 (3 plants are non-operational)	6	13
International	NIL	NIL	NIL

19. Markets served by the entity:

a) Number of locations

Locations	Number
National (No. of States)	The Company operates and serves across multiple locations. Currently, we have a strong presence in 10 key regions across India. These regions include: <ol style="list-style-type: none"> 1. Maharashtra 2. Gujarat 3. Karnataka 4. Tamil Nadu 5. Andhra Pradesh 6. Pondicherry 7. Chhattisgarh 8. Odisha 9. West Bengal 10. Telangana
International (No. of Countries)	The Company extends its operations and services beyond national borders, serving customers in multiple international markets. Presently, we have a presence in 13 countries, namely: <ol style="list-style-type: none"> 1. Japan 2. USA 3. Italy 4. Netherlands 5. Nigeria 6. Dubai 7. Egypt 8. Taiwan 9. Sri Lanka 10. EL Salvador 11. Thailand 12. Vietnam; and 13. Morocco

b) Contribution of exports:

What is the contribution of exports as a percentage of the total turnover of the entity?	38.26
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c) Type of Customers
A brief on types of customers

Nava Limited is a diversified Indian multinational company operating in ferro alloys and energy, across India, its customer base includes:

- Industrial Clients – Businesses in steel, metallurgy, and power sectors relying on ferro alloys and energy solutions.
 - Government & Public Sector Entities – Institutions requiring power generation and infrastructure services.
 - Export Markets – International buyers of ferro alloys and other industrial products.
- Investors & Stakeholders – Institutional and retail investors supporting Nava's growth.

IV. EMPLOYEES
20. Details at the end of the year of Financial Year:
a) Employees and workers (including differently abled):

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	498	491	98.59	7	1.41
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	498	491	98.59	7	1.41
Workers						
4.	Permanent (F)	78	78	100	0	0
5.	Other than Permanent (G)	1669	1613	96.64	56	3.36
6.	Total workers (F + G)	1747	1691	96.79	56	3.21

b) Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently Abled Employees						
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D + E)	0	0	0	0	0
Differently Abled Workers						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F + G)	0	0	0	0	0

21. Participation/Inclusion/Representation of women:

Category	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	1	10
Key Management Personnel	2*	0	0

* Directors designated as Whole Time Director are not included. The two designated KMPs are the Company Secretary and the Chief Financial Officer.

**22. Turnover rate for permanent employees and workers:
(Disclose trends for the past 3 years)**

	FY 2024-25 (Turnover rate in current FY)			FY 2023-24 (Turnover rate in previous FY)			FY 2022-23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	7.70	13.30	7.80	7.70	13.30	7.80	7.60	0	6.40
Permanent Workers	0	0	0	2.40	0	2.40	5.50	0	5.50

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	Nava Bharat Projects Limited	S	100	No
2	Nava Bharat Energy India Limited*	S	100	No
3	Brahmani Infratech Private Limited	S	86.53	No
4	Nava Bharat (Singapore) Pte. Limited	S	100	No
5	Maamba Energy Limited*	S	65	No
6	Nava Energy Pte. Limited	S	100	No
7	Nava Energy Zambia Limited*	S	100	No
8	Nava Agro Pte. Limited	S	100	No
9	Kawambwa Sugar Ltd.*	S	100	No
10	Nava Avocado Ltd*	S	100	No
11	Nava Healthcare Pte. Ltd.	S	100	No
12	Integrative Health Services Pte. Ltd.*	S	100	No
13	Compai Pharma Pte. Ltd.*	S	100	No
14	Compai Healthcare SDN. BHD.*	S	100	No
15	The Iron Suites Pte. Ltd.*	S	100	No
16	Nava Resources CI.	S	100	No
17	Nava Alloys CI*	S	100	No
18	Maamba Solar Energy Limited*	S	65	No

***Step-down subsidiaries.**

(S) Subsidiary.

VI. CORPORATE SOCIAL RESPONSIBILITY (CSR) DETAILS

24.

S. No.	Requirement	31.03.2025
1.	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
2.	Turnover (in INR)	16,12,03,07,316
3.	Net worth (in INR)	36,08,15,56,595

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 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, https://www.navalimited.com/contact-us/	0	0	None	0	0	None
Investors (other than shareholders)	Yes, https://www.navalimited.com/contact-us/	0	0	None	0	0	None
Shareholders	Yes, https://www.navalimited.com/contact-us/	6	0	All the Complaints were resolved in the same quarter itself and hence there are no pending complaints at the end of the year March 31, 2025.	12	0	All the Complaints were resolved in the same quarter itself and hence there are no pending complaints at the end of the year March 31, 2024.
Employees and workers	Yes, https://www.navalimited.com/contact-us/	0	0	None	0	0	None
Customers	Yes, https://www.navalimited.com/contact-us/	0	0	None	3	0	None
Value Chain Partners	Yes, https://www.navalimited.com/contact-us/	0	0	None	0	0	None

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

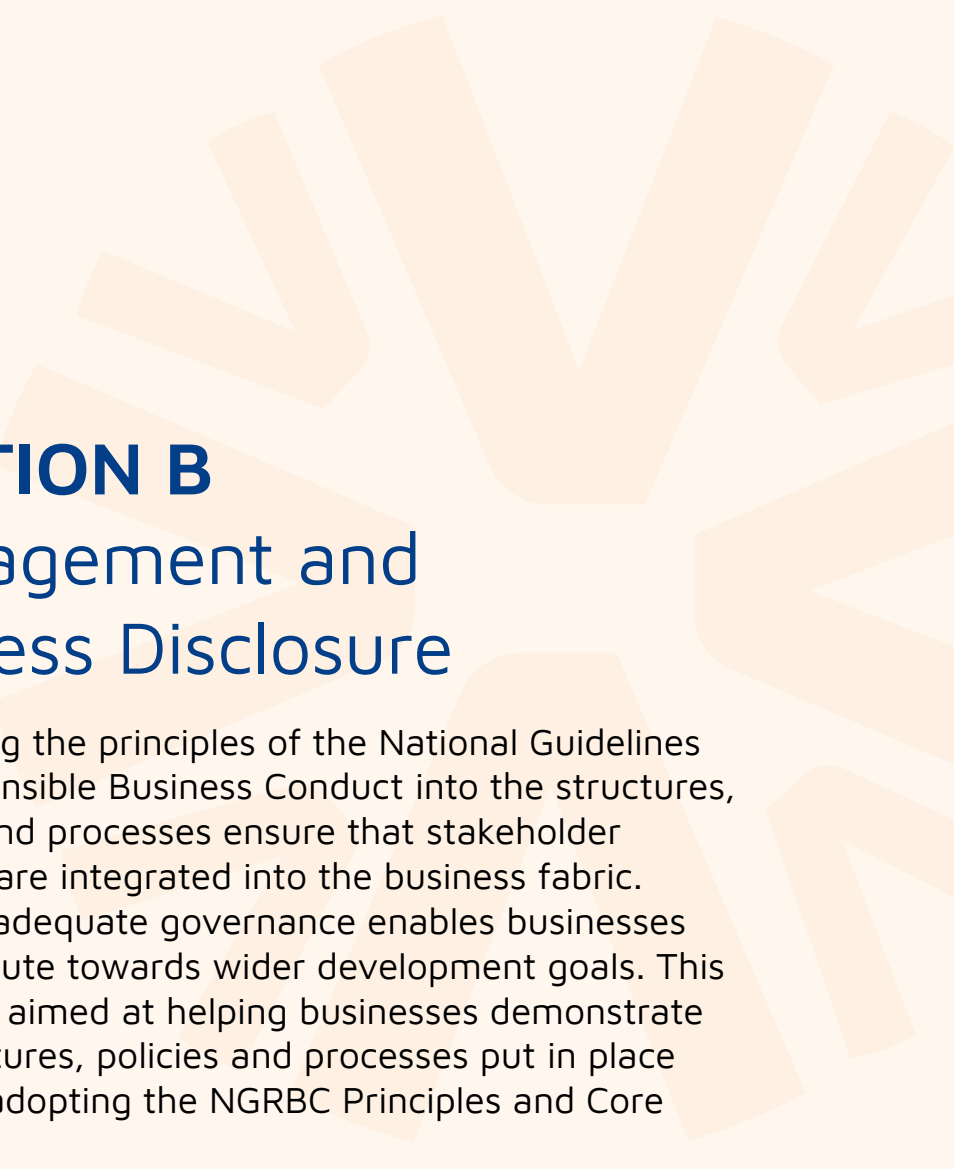
Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per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

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.	Energy Management	Risk ●	Ferro alloy production relies on energy-intensive processes such as smelting, refining, and alloying metals. These operations depend largely on non-renewable energy sources like coal or natural gas. This dependence makes the company vulnerable to risks stemming from price fluctuations and potential supply disruptions in these energy markets.	To effectively manage energy-related risks, the company is implementing the following strategies: <ul style="list-style-type: none"> • Energy Efficiency Measures: Replacing HPSV fittings with LED lighting in boilers and cooling towers, installing new aerodynamic and energy-efficient FRP blades, and introducing Variable Frequency Drives for the Green Briquette Screen to improve electrical energy efficiency. • Adopting energy-efficient technologies, by upgrading equipment, and optimizing processes to reduce energy consumption and decrease reliance on non-renewable energy sources. 	Negative ▲ The financial impact of energy management risks is primarily negative. Fluctuations in non-renewable energy prices, like coal and natural gas, directly inflate operational costs, squeezing profit margins. Implementing energy-efficient technologies requires significant upfront capital expenditure, initially burdening finances. Supply disruptions can halt production, resulting in lost revenue and increased per-unit overhead. Moreover, non-compliance with energy regulations can lead to substantial fines, adding further financial strain. These factors collectively create a negative financial outlook, necessitating proactive risk mitigation.
2.	Waste & Materials Management	Opportunity ●	The production of ferro alloys and power generates significant waste, which can pose risks to both the environment and human health. However, the company sees this challenge as an opportunity to showcase its commitment to sustainability through effective waste management strategies, potentially boosting its competitive advantage. By capitalizing on its strategic location near coal mines and utilizing Fluidized Bed Combustion (FBC) technology, the company maximizes the use of low-grade coal waste.	-	Positive ▲ Waste management, when optimized, presents positive financial implications. Efficient waste reduction minimizes disposal costs, creating direct savings. Repurposing waste materials can generate new revenue streams. Demonstrating strong sustainability enhances the company’s reputation, attracting environmentally conscious consumers and investors, potentially increasing market share and sales. Resource efficiency lowers raw material procurement costs. Furthermore, showcasing robust ESG practices attracts investment from sustainability-focused funds, leading to overall financial gains and a more resilient business model.

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)
3.	Ecological Impacts	Risk ●	<p>The company's operations rely heavily on natural resources such as manganese ore, chrome ore, and coal, which can place significant strain on biodiversity. Additionally, the release of pollutants into the air, soil, and water during production processes highlights the ecological risks associated with the company's activities.</p>	<p>To mitigate the ecological risks associated with the company's operations, the following approach is being implemented:</p> <p>Environmental Assessments: Comprehensive environmental assessments are conducted to thoroughly identify and evaluate the potential ecological impacts of the company's activities. These assessments focus on the effects on biodiversity, ecosystems, and natural resources, providing valuable insights into the environmental footprint of the company's operations.</p> <p>Biodiversity Conservation: Strong measures are in place to protect and preserve biodiversity within and around the company's operational areas. These include initiatives such as establishing protected zones, implementing habitat restoration programs, and promoting sustainable land use practices. At the plant level, a dedicated biodiversity zone has been developed, with over 33% of the land area covered in greenery.</p> <p>As part of the company's continued commitment to ecological stewardship, a plantation initiative was launched during FY 2024–25, with a target to plant more than 3,500 saplings across Nava's facilities. Of this, 1,487 saplings have already been planted during the current financial year. The remaining plantation activities are scheduled to be completed by FY 2025–26, reinforcing the company's long-term approach to biodiversity enhancement.</p>	<p>Negative ▲</p> <p>Ecological impacts pose significant negative financial risks. Compliance with environmental regulations requires substantial investments in assessments and mitigation measures. Failure to comply can result in hefty fines and legal expenses. Reputational damage from environmental incidents can lead to customer boycotts and reduced sales, impacting revenue. Increased insurance premiums reflect the heightened risk profile. Additionally, operational halts due to regulatory non-compliance can cause significant financial losses. Thus, ecological risks necessitate proactive and costly measures to avoid substantial financial setbacks.</p>

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)
4.	Employee Health & Safety	Risk ●	<p>The manufacturing and power generation processes present considerable risks to employee safety. These industries involve operating heavy machinery, handling hazardous materials, and working in challenging conditions, which heighten the chances of accidents, injuries, and long-term health problems for workers. As a result of these risks, the company could face regulatory fines, reputational damage, lowered employee morale and productivity, as well as higher healthcare and compensation costs.</p>	<p>To address the risks related to employee health and safety, the company is adopting the following approach:</p> <p>Safety Training and Education: The company offers comprehensive safety training programs for employees, covering essential topics such as hazard recognition, emergency response protocols, and regular safety briefings, ensuring they have the necessary skills to perform tasks safely.</p> <p>Safety Equipment and Infrastructure: The company invests in appropriate safety gear, equipment, and infrastructure to minimize the risk of accidents. This includes regular maintenance and inspections of machinery and facilities to maintain safe working conditions.</p> <p>Risk Assessments and Controls: The company conducts regular risk assessments to identify potential hazards and implements effective controls to mitigate them. This may involve process redesigns, engineering controls, and the establishment of safety protocols and procedures.</p>	<p>Negative ▲</p> <p>Risks to employee health and safety translate to substantial negative financial implications. Accidents and injuries drive up healthcare and compensation costs. Lost productivity from workdays missed further strains finances. Non-compliance with safety regulations leads to fines and legal fees. A poor safety record damages employee morale, increasing turnover and recruitment costs. Higher insurance premiums reflect the increased risk. These factors create a significant financial burden, underscoring the necessity of investing in robust safety measures to mitigate these negative impacts.</p>

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)
5.	Responsible Sourcing	Risk ●	<p>Nava primarily procures raw materials from coal mining companies in India. However, escalating coal prices and reduced availability of coal linkage have compelled the Company to scale back operations and source coal from alternative mines. This shift has led to increased transportation costs and operational strain. Moreover, dependency on suppliers who may be subject to regulatory penalties for non-compliance with environmental or social standards poses additional reputational and legal risks. These external and supplier-related vulnerabilities collectively threaten operational continuity and highlight the criticality of responsible and resilient sourcing practices.</p>	<p>To manage the risks associated with responsible sourcing, the company is adopting the following approach:</p> <p>Enhancing Supply Chain Transparency: Implementing measures to increase visibility and traceability across the supply chain. This includes conducting thorough supplier due diligence, ensuring compliance with environmental and social standards, and monitoring the sustainability performance of key suppliers. As part of this initiative, the Company has developed a comprehensive supplier assessment questionnaire designed to evaluate key ESG parameters. This questionnaire will be rolled out to all critical value chain partners by FY 2025–26 to strengthen traceability, transparency, and alignment with responsible sourcing principles.</p> <p>Strategies for Risk Management: Developing strategies to mitigate potential environmental and social risks within the supply chain. This includes diversifying the supplier base to reduce over-reliance on a limited number of sources, formulating contingency plans for critical raw materials, and engaging with suppliers through regular dialogue and performance reviews to foster responsible practices and continuous improvement.</p>	<p>Negative ▲</p> <p>Responsible sourcing risks primarily impact finances negatively. Sourcing from alternative, often distant, suppliers due to shortages inflates procurement and transportation costs. Supply chain disruptions lead to production delays and lost sales, impacting revenue streams. Reputational damage from unethical supplier practices can lead to customer boycotts and reduced sales. Potential legal consequences from supplier breaches add further financial burdens. These risks necessitate robust supply chain management and due diligence to minimize financial losses and ensure operational continuity.</p>



SECTION B

Management and Process Disclosure

Integrating the principles of the National Guidelines for Responsible Business Conduct into the structures, policies and processes ensure that stakeholder interests are integrated into the business fabric. Creating adequate governance enables businesses to contribute towards wider development goals. This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

S. No	Disclosure Questions	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
	Particulars of the policy	Anti-corruption or anti-bribery policy	Supplier Code of conduct and Policy on Product Responsibility	Code of Conduct for Employees, Health & Safety Policy	Stakeholder Management Policy	Human Rights Policy and Social Policy	Environmental Policy	Policy on Responsible Advocacy	Corporate Social Responsibility Policy	Cyber Security and Data Privacy Policy
	b) Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c) Web Link of the Policies, if available	The Nava's Policies can be accessed through https://www.navalimited.com/investors/policies/brsr/ Further, certain policies of the Company are accessible via the internal platform specifically provided for internal usage.								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes, Nava has effectively translated its policies into well-structured procedures by implementing the following measures: <ul style="list-style-type: none"> Clearly defining the necessary steps and actions required for the effective execution of policies, ensuring a systematic and organized approach. Communicating relevant policies comprehensively to all employees and workers, fostering awareness and understanding across the organization. Establishing Standard Operating Procedures (SOPs) to facilitate consistent and thorough implementation, ensuring adherence to prescribed guidelines and best practices. 								
3.	Do the enlisted policies extend to your value chain partners? (Yes/ No)	Not all the enlisted policies may extend to our value chain partners. Nava ensures that its suppliers/contractors comply with the law of the land by getting such clauses incorporated in their respective Purchase orders/ contracts/agreements and terms and conditions of the tenders.								
4.	Name of the national and international codes / certifications/ labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<p>Our Company's operations adhere to the National Guidelines on Responsible Business Conduct (NGRBC)</p> <p>ISO 9001:2015 – Quality Management System ISO 14001:2015 – Environmental Management System ISO 45001:2018 – Occupational Health & Safety Management System</p> <p>Our Company's operations adhere to the National Guidelines on Responsible Business Conduct (NGRBC)</p> <p>ISO 14001:2015 – Environmental Management System ISO 50001:2018 – Energy Management System</p> <p>Our Company's operations adhere to the National Guidelines on Responsible Business Conduct (NGRBC)</p> <p>Our Company's operations adhere to the National Guidelines on Responsible Business Conduct (NGRBC)</p> <p>Our Company's operations adhere to the National Guidelines on Responsible Business Conduct (NGRBC)</p> <p>ISO 9001:2015 – Quality Management System</p>								

S. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9	
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.											
Environmental	Afforestation & Land Use	As part of its environmental sustainability efforts, Nava Limited aims to complete the plantation of more than 3,500 saplings across its facilities by FY 2025-26.					FY 2024-25	FY 2025-26			
Social	Accessibility for Visitors	Improve infrastructure for visitors with disabilities by installing ramps and ensuring accessible entry points at plant locations.				FY 2024-25		FY 2025-26			
Governance	Assessment of Value chain Partners on ESG parameters	Nava Limited aims to cover 100% of its key suppliers under a structured sustainability evaluation framework, including regular performance reviews and ESG-based assessments, to drive continuous improvement across its value chain.				FY 2023-24		FY 2026-27			
	Plastic Waste (EPR Compliance)	Nava Limited aims to obtain the Extended Producer Responsibility (EPR) certificate for plastic packaging in line with national regulations.				FY 2024-25		FY 2025-26			

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met

	Commitment Area	Description	Status
Environmental	Afforestation & Land Use	In FY 2024-25, Nava Limited planted a total of 1,487 saplings across its facilities as part of its afforestation initiative. This is aligned with a broader plan to plant More than 3,500 saplings to enhance green cover and support carbon reduction efforts. The remaining plantation activities are on track and expected to be completed by FY 2025-26, reaffirming Nava Limited's commitment to sustainable land use and environmental responsibility.	In Progress
Social	Accessibility for Visitors	Installation of ramps is currently underway at the plant to enhance accessibility for persons with disabilities. This is part of the Company's ongoing efforts to foster a more inclusive and visitor-friendly environment. The initiative is expected to be fully implemented within the next reporting cycle.	In Progress
Governance	Assessment of Value chain Partners on ESG parameters	Nava Limited primarily sources raw materials from coal mining companies in India and has established a robust procedure for sustainable sourcing. To further enhance transparency and engagement, the Company has developed a comprehensive supplier assessment questionnaire, which will be shared with value chain partners to strengthen ESG alignment and traceability. The initiative is progressing steadily, and the Company is confident of achieving full rollout and measurable impact within the defined timeline 2026-27.	In Progress

S. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Governance	Plastic Waste (EPR Compliance)	The Company has initiated the certification process for plastic packaging compliance. Supporting documentation and internal tracking systems are currently under review to fulfil the requirements of the EPR registration process. The progress is well on track, and the Company is confident of achieving full compliance within the stipulated timeframe 2025-26.							In Progress	

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements

At Nava Limited, we remain steadfast in our commitment to integrating Environmental, Social, and Governance (ESG) principles into every facet of our business strategy and operations. The fiscal year 2024–25 presented both challenges and opportunities on our journey towards sustainable value creation. As the director responsible for this Business Responsibility and Sustainability Report, I am pleased to highlight our continued progress and evolving commitments in this crucial area.

This year, we undertook significant steps to address material ESG risks, including those related to energy dependence, ecological impacts, waste management, and responsible sourcing. In response, we have scaled up initiatives focused on energy efficiency, biodiversity conservation, and supply chain transparency. Our Risk Management Committee entrusted with sustainability oversight—has played a pivotal role in steering these efforts.

Our ESG achievements include the plantation of over 1,487 saplings as part of our green belt expansion target of more than 3,500 saplings across our key manufacturing locations, and the continued implementation of ISO-certified environmental and safety systems. We have also launched a structured ESG assessment framework for our suppliers, aiming for 100% coverage by FY 2026–27.

We recognize the importance of inclusivity and employee well-being as fundamental pillars of our social responsibility. Initiatives focused on workplace safety, health coverage, and accessibility enhancements are progressing steadily. Notably, our safety record remained impeccable with zero reportable injuries during the year.

Looking ahead, our targets are ambitious but grounded: achieving full Extended Producer Responsibility (EPR) compliance, expanding ESG alignment in our value chain, and completing our afforestation commitments all of which reinforce our long-term vision of responsible and resilient growth.

In conclusion, we view sustainability not as an obligation but as a business imperative deeply interwoven with our identity as a responsible corporate citizen. We are confident that our transparent disclosures and ongoing actions will continue to generate long-term value for all stakeholders.

Mr. Ashwin Devineni
Chief Executive Officer and Whole Time Director.
(DIN: 00007540)

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

The highest authority responsible for the implementation and oversight of the Business Responsibility policies has been given to Mr. Ashwin Devineni (DIN: 00007540), Chief Executive Officer and Whole Time Director.

S. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9															
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																								
		<p>Risk Management Committee has been tasked with decision-making authority on all aspects related to sustainability issues.</p> <p>The Committee shall oversee the development and implementation of sustainability-related policies, procedures, and programs. This includes but is not limited to the management of the company's environmental impact, social responsibility, and governance practices.</p> <p>Nava's Risk Management Committee comprises of:</p> <table border="1"> <thead> <tr> <th>Name</th> <th>Position on the Committee</th> <th>Designation</th> </tr> </thead> <tbody> <tr> <td>Mr Ashwin Devineni (DIN: 00007540)</td> <td>Chairman of the Committee</td> <td>Chief Executive Officer and Whole Time Director</td> </tr> <tr> <td>Mr. Nikhil Devineni (DIN: 08695842)</td> <td>Member</td> <td>Executive Director</td> </tr> <tr> <td>Mr G R K Prasad (DIN: 00006852)</td> <td>Member</td> <td>Executive Director</td> </tr> <tr> <td>Mrs B Shanti Sree (DIN: 07092258)</td> <td>Member</td> <td>Independent Women Director</td> </tr> </tbody> </table>									Name	Position on the Committee	Designation	Mr Ashwin Devineni (DIN: 00007540)	Chairman of the Committee	Chief Executive Officer and Whole Time Director	Mr. Nikhil Devineni (DIN: 08695842)	Member	Executive Director	Mr G R K Prasad (DIN: 00006852)	Member	Executive Director	Mrs B Shanti Sree (DIN: 07092258)	Member	Independent Women Director
Name	Position on the Committee	Designation																							
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Mrs B Shanti Sree (DIN: 07092258)	Member	Independent Women Director																							

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee	Frequency (Annually/Half yearly/Quarterly/Any other – please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, performance against enlisted policies and the necessary follow up actions are duly reviewed by the Risk Management Committee.									Annually
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes, we comply with statutory requirements relevant to the principles and a review was undertaken by the Board of Directors.									Quarterly

11. Independent assessment/ evaluation of the working of its policies by an external agency:

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.										
P1	P2	P3	P4	P5	P6	P7	P8	P9		
All the policies of Nava are evaluated internally, and such policies are developed as a result of detailed consultations and research on the best practices adopted by organisations across the industry.										

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)									
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)	This section does not apply to Nava since it has already implemented comprehensive policies that encompass all the necessary aspects outlined in each of the 9 principles.								



SECTION C

Principle Wise

Performance Disclosure

The purpose of this section is to assist organizations in showcasing their proficiency in integrating principles and core elements into critical processes and decisions. The Company has duly provided all mandatory disclosures as per the BRSR framework.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE



ESSENTIAL INDICATORS:

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors (BOD)	1	The entire Board and KMPs were trained on all the requirements of the BRSR principles.	100
Key Managerial Personnel (KMP)	1		100
Employees other than BOD and KMPs	288	<ul style="list-style-type: none"> • Health & Safety • Skill Upgradation • POSH Awareness (only for Regular Employees) 	100
Workers			

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:

MONETARY

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

NON-MONETARY

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

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
This particular section is not applicable to Nava.	

4. Anti-corruption or Anti-bribery policy:

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

Yes, Nava has established a comprehensive Anti-Corruption and Anti-Bribery Policy to uphold the highest standards of ethical conduct and corporate integrity.

- The Audit Committee plays a crucial role in overseeing the implementation and effectiveness of this policy. It ensures that robust assessment procedures and internal controls are in place to prevent, detect, and mitigate corruption-related risks. Regular evaluations are conducted to enhance policy enforcement and compliance.
- A dedicated and confidential reporting mechanism has been instituted to address instances of bribery and corruption. This system enables employees to report concerns without fear of retaliation, fostering a transparent and accountable work environment. Complaints are thoroughly investigated, and necessary actions are taken to uphold ethical business practices.
- Comprehensive training programs are conducted to educate employees on anti-corruption laws, ethical decision-making, and compliance requirements. These initiatives reinforce Nava’s zero-tolerance approach towards bribery and corruption while promoting a culture of integrity, fairness, and responsible business conduct.

For detailed information and access to the policy, kindly visit the following web link:

<https://www.navalimited.com/investors/policies/brsr/>

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 2024-25* (Current Financial Year)	FY 2023-24* (Previous Financial Year)
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

** There was no disciplinary action that has been taken against any director, KMP, employees or workers of Nava by any law enforcement agency for charges of bribery or corruption.*

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

	FY 2024-25 (Current Financial Year)		FY 2023-24 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	None	0	None
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	None	0	None

7. Corrective Actions:

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

There have been no fines, penalties or actions taken by regulators, law enforcement agencies, or judicial institutions related to cases of corruption and conflicts of interest, hence this section is not applicable to the Nava.

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Number of days of accounts payables	31	26

9. Open-ness of business

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

Parameter	Metrics	FY 2024 -25 (Current Financial Year)	FY 2023 -24 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NIL	NIL
	b. Number of Trading houses where purchases are made from	NIL	NIL
	c. Purchases from top 10 Trading houses as % of total purchases from trading houses	NIL	NIL
Concentration of Sales	a. Sale to dealers / distributed as % of total sales	NIL	NIL
	b. Number of dealers / distributions to whom sales are made	NIL	NIL
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	NIL	NIL
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	NIL	NIL
	b. Sales (Sales to related parties / Total Sales)	NIL	NIL
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	NIL	100
	d. Investments (Investments in related parties / Total Investments made)	90.89	85.04

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE



ESSENTIAL INDICATORS:

- 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 2024 -25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	76.11	4.43	Significant enhancement in environment and social impact investment, particularly in: <ul style="list-style-type: none"> Reverse air bag houses at Poloncha Plant to reduce dust emissions Electric cargo vehicles improving worker safety and reducing pollution at Poloncha Plant. Odisha Plant initiatives such as fly ash handling, green belt maintenance, water sprinkling for dust suppression, installation of opacity monitors, dry fog system, and vacuum cleaners for pollution control.

2. Sustainable sourcing:

(a) Does the entity have procedures in place for? (Yes/No)	Yes, Nava Limited, which primarily sources its raw materials from coal mining companies in India, follows a structured approach to sustainable sourcing. As part of its ongoing commitment to responsible business practices, Nava has instituted a comprehensive procedure whereby all new and existing supply chain partners are mandatorily evaluated on environmental, health & safety, and sustainability criteria prior to onboarding. Additionally, value chain partners are required to adhere to the Company's Supplier/Vendor Code of Conduct, which includes provisions on EHS and Human Rights. From this year, Nava has further strengthened its approach by introducing a comprehensive Supplier Assessment Questionnaire, aimed at deepening ESG alignment and enhancing traceability across the value chain. This initiative is being rolled out in phases, and the Company is confident of achieving complete implementation and measurable impact by FY 2026-27.
(b) If yes, what percentage of inputs were sourced sustainably?	100

3. Processes in place to reclaim products for reuse, recycle and safe disposal of products at the end of life:

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

Nava Limited does not engage in the manufacture of reusable end-products. However, as part of its commitment to sustainable resource utilization, the Company has instituted an effective repurposing process within its ferro alloy manufacturing operations. The dust generated from the Gas Cleaning Plant (GCP) during production is systematically processed and converted into Manganese Ore (Mn Ore) bricks. This initiative enhances resource efficiency by utilizing materials that would otherwise remain unused, thereby reducing waste and promoting sustainable manufacturing practices. Through this process, Nava reinforces its dedication to operational sustainability and responsible resource management.

4. Extended Producer Responsibility (EPR) plan:

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.

The Company is currently in the process of obtaining EPR (Extended Producer Responsibility) registration as a Brand Owner through the Centralized Extended Producers Responsibility Portal.

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	491	491	100	491	100	0	0	491	100	0	0
Female	7	7	100	7	100	7	100	0	0	0	0
Total	498	498	100	498	100	7	100	0	0	0	0

Other than Permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

Category	% of workers covered by										
	Total (A)	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	78	78	100	78	100	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	78	78	100	78	100	0	0	0	0	0	0
Other than Permanent employees											
Male	1613	1613	100	1613	100	0	0	0	0	0	0
Female	56	56	100	56	100	56	100	0	0	0	0
Total	1669	1669	100	1669	100	56	100	0	0	0	0

c) Spending on measures towards well-being of employees and workers (including permanent and other than permanent)

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company.	0.16	0.18

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

Benefits	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	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	Y	100	100	Y
Gratuity	100	100	Y	100	100	Y
ESI	100	100	Y	9.25	50.60	Y
Others:	21.90	0	Y	31.90	0	Y
a) Superannuation						
b) National Pension System	3.40	0	Y	2.40	0	Y

* All the Employees with a gross salary less than Rs 21,000/ per month are covered under ESI and remaining employees have been provided with Medical Insurance Cover.

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 industry within which the company operates presents inherent challenges to the full inclusion of individuals with diverse abilities in the workforce. These challenges arise from a combination of factors that create demanding operational parameters:

- **Specific Task Requirements:** Many roles within the industry involve tasks that necessitate particular physical strength, dexterity, or sensory acuity. These requirements can be difficult to modify or adapt without compromising efficiency or productivity.
- **Physical Demands:** The work may involve prolonged standing, heavy lifting, repetitive motions, or working in confined spaces. These physical demands can pose significant barriers to individuals with certain physical disabilities.
- **Environmental Conditions:** The work environment can be characterized by factors such as extreme temperatures, noise, dust, or exposure to chemicals. These conditions can create health and safety risks, making it challenging to provide suitable accommodations for individuals with sensory sensitivities or other health conditions.
- **Safety Hazards:** Industrial settings often involve inherent safety hazards, such as the operation of heavy machinery, the handling of hazardous materials, or work at heights. Ensuring the safety of all employees, including those with diverse abilities, is a paramount concern, and these hazards can limit the types of roles that can be safely performed.

These factors, in combination, have historically made it challenging to effectively accommodate employees and workers with diverse abilities throughout all areas of operation. This has, unfortunately, resulted in limitations to equal opportunities and accessibility for individuals with disabilities.

Recognizing that accessibility is both a social responsibility and a strategic priority for fostering a diverse workforce, the company is proactively taking steps to enhance its facilities. With limited visitor access this year, this period is being utilized to implement construction and other necessary measures to improve accessibility. These efforts aim to create a more welcoming environment for visitors while also laying the foundation for greater inclusion of individuals with diverse abilities in the workforce.

This initiative marks a shift from merely acknowledging accessibility challenges to actively addressing them through tangible solutions. By prioritizing inclusivity, the company is demonstrating its long-term commitment to breaking down barriers and ensuring that its workplace is accessible to all, reinforcing its dedication to diversity and equal opportunity.

4. Equal Opportunity Policy:

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.

- Nava Limited demonstrates its commitment to non-discrimination and equal treatment not through a separate policy but by embedding these principles into its Employees Code of Conduct. More than a set of rules, this Code serves as the company's ethical foundation, guiding behaviour and setting expectations for all employees, regardless of their role or level. By integrating these values into its core framework, Nava Limited ensures they are not just compliance requirements but fundamental to its identity.
- The Code of Conduct plays a crucial role in shaping the company's culture by fostering inclusivity and respect. It provides clear guidance on how employees are expected to uphold these principles in their daily work, reinforcing fairness and equality as essential responsibilities. This proactive approach ensures that non-discrimination and equal treatment are ingrained in workplace interactions rather than treated as supplementary policies.
- Ultimately, by embedding these principles within the Code, Nava Limited underscores that adherence goes beyond legal obligations. It reflects the company's broader commitment to an equitable work environment where every individual is valued and treated with dignity. This approach strengthens the ethical foundation of the organization and sets a standard for integrity across all levels.

The Nava's Employees Code of Conduct can be accessed with the following link: <https://www.navalimited.com/investors/policies/brsr/>

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100	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)	
<p>Permanent Workers Other than Permanent Workers Permanent Employees Other than Permanent Employees</p>	<p>Nava Limited prioritizes providing its employees and workers with accessible avenues to express their grievances and concerns. The company employs a multi-faceted approach, ensuring that individuals have various options for raising issues.</p> <p>Multiple Avenues for Voicing Concerns:</p> <ul style="list-style-type: none"> • Formal Mechanisms: Nava Limited has established formal structures such as the Prevention of Sexual Harassment (POSH) committee and the Whistle Blower platform. These provide dedicated channels for addressing specific and sensitive issues. • Informal Forums: Beyond these formal mechanisms, employees can utilize a range of informal forums, including: <ul style="list-style-type: none"> - Business HR intervention: Employees can directly engage with Business HR representatives to address workplace issues. - Team meetings: Regular team meetings offer an opportunity to raise concerns within a team setting. - Quarterly business updates: These broader forums allow for the voicing of grievances or suggestions related to the overall business. - Sessions with the CEO: Direct interaction with the CEO provides a high-level avenue for raising significant concerns. - Monthly employee meetings: Regular meetings are held with employees. - Safety Committee meetings: The company has a Safety Committee, chaired by the Vice President. - Sub-committee meetings: The Safety Committee includes sub-committees. <p>Nava Limited’s grievance redressal mechanism ensures fairness and effectiveness through a structured approach. The process begins with a detailed discussion with the concerned individual to gain a clear understanding of grievance, fostering transparency and open communication. This is followed by a comprehensive investigation and assessment, which includes gathering evidence, interviewing relevant parties, and analyzing the situation from multiple perspectives to ensure a fair evaluation.</p> <p>Following the investigation, corrective actions are implemented to address identified issues, rectify any misconduct, and prevent recurrence of similar incidents. These measures ensure that grievances are resolved effectively while reinforcing a culture of accountability and continuous improvement within the organization.</p> <p>Through this robust grievance redressal mechanism, Nava Limited reinforces its commitment to cultivating a supportive and inclusive work environment, empowering employees and workers to voice their concerns openly and with confidence.</p>

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	498	0	0	508	0	0
Male	491	0	0	500	0	0
Female	7	0	0	8	0	0
Total Permanent Workers	78	48	61.53	85	49	57.64
Male	78	48	61.53	85	49	57.64
Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (Previous Financial Year)				
	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	541	426	78.74	420	77.63	542	495	91.32	497	91.69
Female	7	1	14.28	1	14.28	1	1	100	1	100
Total	548	427	77.91	421	76.82	543	496	91.34	498	91.71
Workers										
Male	1613	1248	77.37	874	54.18	1298	949	73.11	564	43.45
Female	56	23	41.07	23	41.07	56	28	50	21	37.50
Total	1669	1271	76.15	897	53.74	1354	977	72.15	585	43.20

**As on 31st March 2025, the total number of employees stood at 498. However, during the financial year, the cumulative number of employees, including those who separated from the organization, was 541. Out of the total workforce, there were 7 female employees, 6 stationed at the Corporate Office and 1 at the Paloncha Plant. The female employee at the Paloncha Plant, serving as a nurse, has received training in both Health and Safety measures as well as Skill Upgradation.*

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	491	460	93.68	500	489	97.80
Female	7	7	100.0	8	6	75
Total	498	467	93.77	508	495	97.44
Workers						
Male	78	77	98.71	85	85	100
Female	0	0	0	0	0	0
Total	78	77	98.71	85	85	100

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

Yes, Nava Limited recognizes its employees as its most valuable asset and places their well-being and safety at the core of its operational philosophy. This commitment goes beyond mere compliance, reflecting a deep belief that a safe and healthy workforce is essential for long-term success and sustainability. Nava has built a comprehensive framework backed by robust protocols to ensure the safety of employees, contractors, visitors, and other stakeholders. These measures foster a secure work environment where every individual feels valued, protected, and empowered. The company's proactive approach to risk management and employee safety is defined by:

- **Employee Well-being and Safety as a Paramount Priority:**

Nava considers the safety and well-being of its employees as a central organizational value rather than a regulatory checkbox. This guiding principle informs decisions, shapes operations, and strengthens corporate culture. The company reinforces this with adherence to ISO 45001 standards, aligning its health and safety practices with global benchmarks.

- **Development and Implementation of Robust and Compliant Protocols:**

Nava has instituted comprehensive safety protocols that not only meet but often exceed applicable national and international standards. These dynamic protocols are continuously refined to address emerging risks and cover areas such as:

- Hazard identification and risk assessment.
- Safe operating procedures.
- Emergency preparedness and response.
- Personal protective equipment (PPE) management.
- Incident reporting and investigation.
- Occupational health management.

- **Dedication to Creating and Maintaining a Safe and Healthy Work Environment:**

Nava goes beyond accident prevention to promote overall employee well-being through:

- Ergonomically optimized workplace design.
- Health promotion programs.
- Stress management initiatives.
- Access to healthcare services.
- A culture that encourages healthy living

- **Adherence to International Standards for Safety Management:**

Nava aligns with global best practices through ISO 45001 certification, affirming its commitment to high standards in occupational health and safety.

- **Emphasis on Continuous Improvement in Safety Practices:**

The company actively cultivates a culture of continuous safety enhancement through:

- Regular audits and inspections
- Performance data analysis
- Benchmarking with industry leaders
- Investment in new safety technologies
- Learning from incidents and near-misses

-
- **Fostering a Strong and Pervasive Culture of Safety:**
Nava promotes a deep-rooted safety culture by:
 - Delivering ongoing safety education and training.
 - Enhancing awareness through internal communication.
 - Encouraging employee participation in safety initiatives.
 - Recognizing and rewarding safe behaviours.
 - Empowering hazard reporting without fear.
 - Integrating safety into decision-making processes.
 - **To ensure dedicated oversight, Nava has established specialized committees and sub-committees responsible for managing and improving health and safety. These bodies:**
 - Develop, implement, and review safety programs
 - Monitor compliance with standards and protocols
 - Conduct thorough audits and hazard identification
 - Investigate incidents to enforce corrective actions
 - Promote awareness, training, and proactive safety engagement

Through its holistic framework and steadfast initiatives, Nava Limited maintains an unwavering focus on employee well-being and safety, creating a secure and enabling environment where its workforce can thrive and contribute to sustained organizational success.

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

Nava Limited goes beyond setting safety protocols by actively fostering a proactive safety culture through continuous assessment and adaptation. The company employs key safety measures to ensure a secure work environment:

- **Routine Safety Drills:** Regular drills simulate emergency scenarios to assess protocol effectiveness, identify risks, and enhance preparedness. These exercises test response times, evaluate equipment functionality, and familiarize employees with safety procedures to ensure swift action in crises.
- **Feedback from On-Site Personnel:** Recognizing that operational workers have first-hand safety insights, Nava maintains open communication channels to gather reports on observed and anticipated hazards. This encourages a culture where safety concerns are freely expressed and addressed.
- **Risk Analysis & Mitigation:** A systematic approach integrates feedback and drill observations into risk assessments. The company identifies hazards and implements mitigation strategies such as modifying equipment, revising procedures, enhancing PPE, and improving communication systems.

By integrating these proactive measures, Nava Limited ensures continuous safety improvements, reinforcing its commitment to a secure and healthy workplace.

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

Yes, Nava Limited demonstrates a strong commitment to worker safety by establishing mechanisms that empower employees to report work-related hazards and, when necessary, to remove themselves from situations involving immediate risk. This reflects the company's proactive and inclusive approach to safety management.

Processes for Reporting Work-Related Hazards:

Nava fosters a culture where employees are encouraged to actively report hazards through well-established channels:

- **Open Communication Channels:**
Nava promotes open dialogue between workers and management by providing:
 - Regular forums and meetings to raise safety concerns
 - Accessible and responsive supervisors
 - Designated safety representatives or committees
-

Formal Reporting Systems:

In addition to informal communication, formal systems enable structured hazard reporting through:

- Incident report forms or hazard submission logs
- Digital platforms or safety hotlines
- Clear escalation procedures for serious issues

Emphasis on Proactive Identification:

Workers are encouraged to anticipate and report potential hazards, supported by:

- Ongoing safety training focused on risk recognition
- A culture that values employee observations and contributions

Processes for Removing Oneself from Risks:

Nava empowers employees to take immediate action to protect themselves from danger—an essential element of its safety-first mindset.

Stop Work Authority:

Employees have the right and responsibility to halt operations if they believe:

- A situation is unsafe
- Procedures are not being followed
- There is a risk of injury or damage

Clear Procedures and Training:

Employees receive guidance on:

- When and how to exercise “stop work” authority
- Communicating the issue effectively to supervisors
- Relocating to a safe zone if needed

Protection from Reprisal:

Nava ensures a non-punitive environment where employees are safeguarded from retaliation for reporting hazards or stopping unsafe work. This promotes confidence in prioritizing safety.

Overall Safety Approach:

Nava’s broader safety strategy reinforces and supports these practices:

- 1. Active Monitoring and Hazard Mitigation:** Employees are vital contributors in identifying and addressing hazards.
- 2. Swift Corrective Measures:** All reported issues are addressed promptly, demonstrating seriousness in action.
- 3. Valuing Worker Feedback:** Feedback is treated as a key input for continuous safety improvement.
- 4. Proactive Safety Culture:** Employees are empowered to be active participants in shaping a safer workplace.

In essence, Nava Limited nurtures a safety-conscious culture where employees are not only encouraged to report hazards but are also entrusted and expected to protect themselves from unsafe conditions. This dual empowerment—reporting and self-removal—forms a critical foundation of the company’s robust safety management system.

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

Yes, Nava Limited demonstrates a comprehensive commitment to the well-being of its employees by ensuring access to non-occupational medical and healthcare services. This approach reflects the company’s dedication to employee health that extends beyond occupational safety, focusing on overall wellness.

Access to Non-Occupational Medical Services:

1. Availability at All Sites:

Nava ensures that every operational site offers access to non-occupational medical services, enabling all employees—regardless of location—to receive healthcare support.

Provision Methods:

Access is facilitated through two primary channels:

- **On-site Medical Facilities:** Certain sites are equipped with medical clinics or dispensaries that provide immediate basic healthcare.
- **Partnerships with Nearby Medical Entities:** Where on-site care is limited or specialized treatment is required, Nava partners with reputed local healthcare providers to ensure comprehensive medical support.

Preparedness for On-Site Medical Emergencies:

Nava Limited also prioritizes readiness for on-site medical emergencies through structured planning and training:

2. Comprehensive Training Programs:

Personnel across various levels receive training to handle medical emergencies effectively.

3. Emergency Response Skills Covered:

Training modules include:

- Basic first aid techniques
- Cardiopulmonary resuscitation (CPR)
- On-site emergency protocols
- Stabilization of injured individuals
- Response to job-specific medical scenarios

4. Immediate Assistance Capability:

Trained employees are equipped to provide immediate and appropriate assistance until professional medical responders arrive, ensuring timely care during critical moments.

5. Reinforcing a Safe and Supportive Environment:

These proactive measures strengthen workplace confidence, ensuring that:

- Employees trust the company’s emergency preparedness
- They feel reassured about access to timely medical help when needed

Through the provision of accessible non-occupational healthcare and a strong focus on emergency preparedness, Nava Limited reaffirms its enduring commitment to the health, safety, and comprehensive well-being of its workforce.

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

Safety Incident / Number	Category*	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	E	NIL	NIL
	W	NIL	NIL
Total recordable work-related injuries	E	NIL	NIL
	W	NIL	NIL
No. of fatalities	E	NIL	NIL
	W	NIL	01
High consequence work-related injury or ill-health (excluding fatalities)	E	NIL	NIL
	W	NIL	NIL

* (E) Employees

(W) Workers

12. Measures to ensure a safe and healthy workplace:

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

Nava Limited places employee health, safety, and well-being at the core of its operations, recognizing that a safe, secure, and empowered workforce is fundamental to achieving long-term excellence and sustainable growth. This commitment extends beyond regulatory compliance, reflecting a values-driven ethos where every individual is respected, protected, and supported.

The company has established a robust, dynamic framework of protocols and practices, which are regularly reviewed and refined to respond to emerging risks and operational challenges. Nava’s proactive and comprehensive approach is characterized by the following key pillars:

1. Employee Well-being and Safety: A Paramount Organizational Priority

- Nava Limited’s unwavering prioritization of safety is a deeply embedded organizational value, integrated into leadership engagement, resource allocation, and decision-making processes across all levels.
- This commitment encompasses not just the prevention of injuries or incidents, but a holistic focus on the physical, mental, and emotional well-being of employees.
- The emphasis on well-being reinforces the belief that a healthy workforce is not only a moral imperative but a strategic advantage.

2. Implementation of Robust, Compliant, and Context-Specific Protocols

Nava has developed and enforced comprehensive safety protocols aligned with, and often exceeding, national and international standards.

These are tailored to the unique operational risks of each business vertical, including mining, manufacturing, and energy.

• Key components include:

1. **Hazard Identification and Risk Assessment:** Proactive processes like inspections, safety audits, and employee feedback mechanisms are used to assess and mitigate risks.
2. **Safe Operating Procedures (SOPs):** Clearly defined and role-specific SOPs ensure that every task is performed safely and consistently.
3. **Engineering Controls:** Nava prioritizes hazard elimination at the source through measures such as ergonomic design, ventilation systems, and machinery safeguards.
4. **Emergency Preparedness:** Detailed, practiced plans cover scenarios such as fire, medical emergencies, chemical spills, and natural disasters.
5. **Incident Reporting and Investigation:** All incidents and near-misses are thoroughly investigated, with a focus on root cause analysis and corrective action implementation.

3. A Safe, Healthy, and Positive Work Environment

- Nava's approach to safety extends beyond risk mitigation to include proactive wellness initiatives:
 1. **Ergonomic Work Design:** Workspaces are optimized to minimize strain and enhance physical comfort.
 2. **Health Promotion Programs:** Initiatives include fitness, nutrition, mental health, and stress management support.
 3. **Employee Assistance Programs (EAPs):** Confidential support services are available for personal or work-related issues.
 4. **Positive Work Culture:** Emphasis on respect, inclusion, and collaboration fosters psychological safety and shared responsibility.

4. Adherence to International Safety Management Standards

- Nava's occupational health and safety systems are aligned with global benchmarks such as ISO 45001, underscoring its dedication to best practices, continual improvement, and responsible corporate citizenship.

5. Culture of Continuous Improvement

- A data-driven, learning-oriented culture fuels Nava's pursuit of safety excellence:
 - **Regular Safety Audits and Inspections:** Continuous evaluation ensures compliance and improvement.
 - **Analytics and Monitoring:** Data is used to track leading and lagging indicators, identify trends, and implement proactive measures.
 - **Benchmarking:** Comparing performance with industry leaders enables the adoption of cutting-edge practices.
 - **Innovation and R&D:** Nava invests in new technologies and safety solutions to stay ahead of evolving risks.
 - **Learning from Incidents:** Transparent reporting and open dialogue promote organizational learning and improvement.

6. A Deeply Ingrained Safety Culture

- At Nava, safety is not just a function—it's a mindset shared across the organization:
 - **Comprehensive Training:** Continuous learning ensures that employees are equipped to manage risks relevant to their roles.
 - **Awareness Campaigns:** Regular communication keeps safety at the forefront of daily operations.
 - **Employee Empowerment:** Workers are encouraged to report concerns, participate in safety initiatives, and contribute to improvements.
 - **Recognition of Safe Behaviours:** Nava rewards individuals and teams that demonstrate leadership in safety practices.
 - **"Stop Work" Authority:** All employees are empowered to halt operations in the event of a perceived hazard—without fear of retaliation.
 - **Integration into Decision-Making:** Safety considerations are embedded in procurement, planning, and operational strategy.

7. Oversight through Dedicated Committees and Governance Structures

- Nava has instituted formal Safety Committees and Sub-Committees tasked with:
 - Developing and revising safety policies and procedures.
 - Monitoring compliance and conducting internal audits.
 - Investigating incidents and identifying systemic improvements.
 - Delivering targeted training and fostering engagement at all levels.
 - Ensuring that safety remains a shared value, not just a responsibility of a few.

Nava Limited’s steadfast commitment to employee safety and well-being is a cornerstone of its operational philosophy. Through comprehensive protocols, international standards, and a strong culture of safety, the company ensures that its workforce is not only protected but empowered and supported. This dedication directly contributes to operational excellence, stakeholder trust, and the long-term sustainability of the enterprise.

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

	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NONE	0	0	NONE
Health & Safety	0	0	NONE	0	0	NONE

14. Assessments for the year:

Particulars	% 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. Corrective Actions:

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.

This section is not applicable to the Company. The Company has been following standard operating procedures to comply with state/local level regulations and ensure safety and hygiene protocols.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS



ESSENTIAL INDICATORS:

1. Identification of stakeholder group:

Describe the processes for identifying key stakeholder groups of the entity

Nava Limited has established a Stakeholder Engagement Framework to guide the identification of stakeholders. This framework considers the following key criteria:

- **Dependency:** The framework accounts for groups or individuals who are directly or indirectly dependent on the organization’s activities, products, or services and their associated performance, as well as those upon whom the organization relies for its operations.
- **Responsibility:** It also considers groups or individuals to whom the organization has, or may have in the future, legal, commercial, operational, or ethical/moral responsibilities.
- **Attention:** The framework includes groups or individuals who require immediate attention from the organization regarding financial, economic, social, or environmental matters.
- **Influence:** Finally, it takes into account groups or individuals who can impact the organization’s or a stakeholder’s strategic or operational decision-making.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually / Half yearly / Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees and Workers	No	<ul style="list-style-type: none"> • Personalised learning and development programmes • Regular performance review and feedback • One-on-one engagement, townhall meetings • Programmes catered around overall wellbeing • Emails, Notice Board, Meetings 	Daily	Purpose: To provide an open forum for employees to voice their concerns and improve company culture. Key topics: Employee concerns, communication, and feedback mechanisms.
Customers	No	<ul style="list-style-type: none"> • Partnering with them in their journey from products to services. • One-on-one interaction • Customer satisfaction survey • Customer service helpline • Email, Telephone and physical meetings, if required 	Fortnightly	Purpose: Address customer queries, suggestions, complaints, and provide assurance.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually / Half yearly / Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Suppliers	No	<ul style="list-style-type: none"> • Emails • Supplier portals • Collaborative platforms • Supplier forums • Periodic face-to-face meetings 	As and when required	Purpose: To gather feedback and input from suppliers regarding their experiences, challenges, and suggestions for improvement.
Shareholders	No	<ul style="list-style-type: none"> • Annual General Meeting • Shareholder Meets • Email • Stock Exchange (SE) intimations • Investor/analysts meet/ conference calls, annual report • Quarterly results, media releases • Company/SE website • E-mail, Notice, Website, Investor Calls & Newspaper advertisements 	Quarterly/annually and whenever required	Evaluate financial performance and stability for potential growth.
Bankers	No	<ul style="list-style-type: none"> • Periodical Meetings • Periodical Reports • Emails 	Requirement basis	Understand the banking compliance, maintaining rapport with our bankers, and banking/credit facilities
Government/ Regulatory Authorities	No	<ul style="list-style-type: none"> • E-mails and letters • Conferences • Industry forums • Regulatory filings • Meetings with officials • Representations 	On periodical basis as provided under relevant legislations	In relation to Compliances with applicable laws, Industry concerns, changes in regulatory frameworks, skill and capacity building, employment.
Community	Yes	<ul style="list-style-type: none"> • Collaboration with non-governmental organisations (NGOs) • Field visits • CSR and sustainability initiatives • Skill development • One-on-one interactions 	Periodically	Develop and implement sustainable CSR initiatives related to water and natural resource management, community development, education/skill development, and livelihood support.
Board of Directors	No	<ul style="list-style-type: none"> • Board Meetings - Engage with Board members through regular board meetings, either in person or virtually, to discuss company performance, strategy, and challenges 	Quarterly and on any event/need basis	Purpose: To review the company's current business operations, planning and strategies, and identify opportunities for improvement.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually / Half yearly / Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Distributors	No	<ul style="list-style-type: none"> Board Committees - Engage with Board committee members, such as Audit, CSR, and Risk Management committees, for more focused updates and discussions on specific areas of the company's operations Board Reports - Provide regular reports to the Board on company performance and progress towards strategic goals Informal Updates - Provide informal updates to Board members on an ongoing basis through channels such as emails, phone calls, or meetings outside of regular Board meetings. 	Regular basis	Purpose: To evaluate the sales performance of distributors and discuss strategies to achieve sales targets.
Industry Associations and Trade Unions	No	<ul style="list-style-type: none"> Meetings Letters 	As and when required	Purpose: To collaborate with industry associations and trade unions in advocating for favourable policies, regulations, and standards that benefit the industry as a whole.
Media	No	Emails	As and when required, quarterly	Purpose: To establish and maintain a positive relationship with the media to enhance the company's reputation and brand image.
Subsidiaries	No	<ul style="list-style-type: none"> Email Phone Board representatives 	As and when required	To align the subsidiary company's goals and strategies with the overall objectives of Nava Limited.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS



ESSENTIAL INDICATORS:

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	498	498	100	508	508	100
Other than permanent	0	0	0	0	0	0
Total Employees	498	498	100	508	508	100
Workers						
Permanent	78	78	100	85	85	100
Other than permanent	1669	1669	100	1667	1667	100
Total Workers	1747	1747	100	1752	1752	100

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

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (Previous Financial Year)				
	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	498	0	0	498	100	508	0	0	508	100
Male	491	0	0	491	100	500	0	0	500	100
Female	7	0	0	7	100	8	0	0	8	100
Other than Permanent	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent	78	0	0	78	100	85	0	0	85	100
Male	78	0	0	78	100	85	0	0	85	100
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent	1669	0	0	1669	100	1667	0	0	1667	100
Male	1613	0	0	1613	100	1591	0	0	1591	100
Female	56	0	0	56	100	76	0	0	76	100

3. Details of remuneration/salary/wages

a. Median remuneration / wages: (In Rs. Lakhs)

Category	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration / salary / wages of respective category
Board of Directors (BoD)*	3	646.91	0	0
Key Managerial Personnel (KMP)	2	135.02	0	0
Employees other than BoD and KMP	491	7.99	7	14.04
Workers	78	3.40	0	0

* Directors designated as Whole time directors are not included. The two designated KMPs are the Company Secretary and the Chief Financial Officer.

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Gross wages paid to females as % of total wages	2.6	2.5

4. Focal point for addressing human rights:

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)

Nava remains steadfast in its commitment to upholding human rights and fostering a respectful, inclusive workplace culture. To proactively manage and address any human rights-related concerns, the Company has instituted a range of robust measures:

- Proactive On-Site Human Rights Monitoring: Each operating facility is supported by dedicated Human Resources teams that actively identify, monitor, and resolve potential human rights issues on the ground.
- Internal Governance and Escalation Mechanisms: Human rights matters are addressed through well-defined internal governance frameworks, with designated teams responsible for the timely escalation, investigation, and resolution of any concerns that may arise.
- Adherence to Human Rights Standards: These initiatives reflect Nava’s unwavering commitment to cultivating a work environment rooted in respect, equality, and inclusivity.

5. Internal mechanisms in place to redress grievances related to human rights issues:

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

Nava is firmly committed to upholding human rights and fostering an ethical, transparent, and accountable workplace. In pursuit of this goal, the Company has instituted the following key measures:

- Code of Conduct and Standing Orders: These foundational documents offer clear and comprehensive guidance on human rights practices, promoting mutual respect, fairness, and organizational harmony.
- Whistleblower and Protection Policy: This policy empowers all stakeholders to report violations of the Code of Conduct with confidence. It ensures timely redressal through a designated internal team and provides appropriate safeguards and encouragement for reporting.
- Internal Escalation and Resolution Framework: Human rights concerns can be raised through secure internal channels, which are designed to maintain confidentiality and ensure impartial investigation and resolution by responsible governance teams.
- Commitment to Ethical Standards: These initiatives underscore Nava’s dedication to cultivating a workplace culture rooted in integrity, transparency, and accountability—ensuring that human rights concerns are acknowledged, addressed, and effectively resolved.

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NONE	0	0	NONE
Discrimination at workplace	0	0	NONE	0	0	NONE
Child Labour	0	0	NONE	0	0	NONE
Forced Labour/ Involuntary Labour	0	0	NONE	0	0	NONE
Wages	0	0	NONE	0	0	NONE
Other human rights related issues	0	0	NONE	0	0	NONE

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
Complaints on POSH as % of female employees / workers	NIL	NIL
Complaints on POSH upheld	NIL	NIL

8. Prevention of discrimination and harassment cases:

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

Nava Limited's Whistle Blower & Protection Policy includes key provisions designed to encourage ethical reporting and ensure accountability. These include:

- 1) Confidentiality and Protection: The policy allows for confidential or anonymous submission of wrongful conduct reports. Nava ensures strict confidentiality throughout the process and provides protection against victimization.
- 2) Strict Enforcement: Nava enforces strict actions against breaches of confidentiality to maintain a secure environment for reporting wrongdoing.
- 3) Encouraging Reporting: This approach aims to encourage stakeholders to report misconduct without fear of retaliation.
- 4) Promoting Accountability: By safeguarding confidentiality, Nava promotes accountability and transparency within the organization.

The policy ultimately helps identify and address misconduct, fostering a work environment that upholds ethical standards and protects stakeholder rights.

9. Human rights requirements forming part of your business agreements and contracts:

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

Yes, Nava's business agreements encompass critical aspects such as Health, Safety, and Environment (HSE), Ethics, and Human Rights. These agreements establish the standards and expectations that our suppliers, distributors, and other relevant parties must comply with.

They serve as a framework to ensure that our partners align their operations with our values and principles. By incorporating specific provisions related to HSE, Ethics, and Human Rights into our business agreements, we aim to create a shared commitment to responsible and sustainable practices throughout our supply chain.

10. Assessments for the year:

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

*Nava's plants hold ISO 45001:2018 certification for Occupational Health & Safety Management Systems.

11. Corrective Actions to address significant risks / concerns arising from the assessments:

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

During the self-assessment process and through diligent evaluation by customers, no significant risks or concerns were identified.

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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A) (GJ)	91.35	95.65
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C) (GJ)	91.35	95.65
From non-renewable sources		
Total electricity consumption (D) (GJ)	12,96,277.50	24,65,716.15
Total fuel consumption (E) (GJ)	1,59,28,173.08	1,84,29,225.11
Energy consumption through other sources (F) (GJ)	1,214.928	482.4
Total energy consumed from non-renewable sources (D+E+F) (GJ)	1,72,25,665.51	2,08,95,423.66
Total energy consumed (A+B+C+D+E+F) (GJ)	1,72,25,756.86	2,08,95,519.31
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees) (GJ/Rs)	0.0011	0.0014
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)* (GJ/Rs adjusted for PPP)	0.022	0.032**
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

* The revenue from operations has been adjusted for Purchasing Power Parity (PPP), based on the latest PPP conversion factors published by the IMF for India: 22.16 for the year 2024 and 20.66 for the year 2025.

**The figures of previous year have been revised as per guidelines issued in industry standards note issued by SEBI.

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.

The assessment has been carried out in-house by the Company.

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.

Nava Limited has been identified as a Designated Consumer (DC) under the Government of India’s Perform, Achieve and Trade (PAT) Scheme, underscoring its commitment to energy efficiency and sustainable industrial practices.

The unit participated in PAT Cycle-3 (2017–2020) and successfully achieved the mandated energy reduction targets, earning 1,160 Energy Saving Certificates (ESCerts) upon completion.

Subsequently, the unit was again identified under PAT Cycle-7 for the period 2022–2025. This cycle has recently concluded, with a targeted energy performance benchmark of 1.8928 MTOE per metric ton of Ferro Alloy Production (FAP). As of FY 2023–24, the company has achieved an energy performance of 1.95 MTOE/MT of FAP. Relevant documentation was submitted to the Bureau of Energy Efficiency (BEE) on June 19, 2024. The Monitoring & Verification (M&V) audit is scheduled for 2025 to assess compliance and performance for the entire cycle.

Through its continued participation in the PAT Scheme, Nava reaffirms its focus on enhancing energy efficiency and contributing to national sustainability goals.

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

Parameter	FY 2024-2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	44,49,454	35,65,151
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v)	44,49,454	35,65,151
Total volume of water consumption (in kilolitres)	44,49,454	35,65,151
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (KL/Rs)	0.00028	0.00024
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)* (KL/Rs adjusted for PPP)	0.0057	0.0054**
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

* The revenue from operations has been adjusted for Purchasing Power Parity (PPP), based on the latest PPP conversion factors published by the IMF for India: 22.16 for the year 2024 and 20.66 for the year 2025.

**The figures of previous year have been revised as per guidelines issued in industry standards note issued by SEBI.

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.

Nava has conducted an assessment by an external agency, SV ENVIRO LABS & CONSULTANTS (National Accreditation Board for Testing and Calibration Laboratories (NABL) & National Accreditation Board for Education and Training (NABET) Accredited Agency) has monitored and assessed on water.

4. Provide the following details related to water discharged:

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface Water		
• No treatment	NA	NA
• With treatment – please specify level of treatment –	NA	NA
(ii) To Groundwater		
• No treatment	NA	NA
• With treatment – please specify level of treatment	NA	NA
(iii) To Seawater		
• No treatment	NA	NA
• With treatment – please specify level of treatment	NA	NA
(iv) Sent to third parties		
• No treatment	NA	NA
• With treatment – please specify level of treatment	NA	NA
(v) Others		
• No treatment	NA	NA
• With treatment – please specify level of treatment	NA	NA
Total water discharged (in kilolitres)	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.

Nava has conducted an assessment by an external agency, SV ENVIRO LABS & CONSULTANTS (National Accreditation Board for Testing and Calibration Laboratories (NABL) & National Accreditation Board for Education and Training (NABET) Accredited Agency) has monitored and assessed on water.

5. Mechanism for Zero Liquid Discharge:

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

The plant has implemented a Zero Liquid Discharge (ZLD) system as part of its commitment to sustainable water management and environmental stewardship. Wastewater generated from various sources—including blowdown from cooling towers, slag granulation water from the Ferro Alloy Plant, and plant washings—is systematically collected and directed into three lined storage ponds, each with a cumulative capacity of 15,200 KLD.

These three ponds are interconnected, facilitating a staged sedimentation process wherein silt and suspended solids, if present, are allowed to settle primarily in the third pond. The relatively purified water from Collection Pond No. 01 is then treated and reused across multiple applications within the plant premises. These include road wetting, dust suppression in storage yards, gardening, and slag granulation in the Ferro Alloy Plant.

An online effluent monitoring system has been installed to continuously track and analyze the quality of wastewater in Pond No. 01, ensuring compliance with environmental standards and enhancing transparency in wastewater management.

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

Parameter	Please specify unit	FY 2024-2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
NOx	mg/Nm3	3394	1375.9
SOx	mg/Nm3	4663.96	1950.85
Particulate matter (PM)	mg/Nm3	691.03	461.85
Persistent organic pollutants (POP)	NA	NIL	NIL
Volatile organic compounds (VOC)	NA	NIL	NIL
Hazardous air pollutants (HAP)	NA	NIL	NIL
Others – please specify	NA	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.

Nava has conducted an assessment by an external agency, SV ENVIRO LABS & CONSULTANTS and Vision Tek Consultancy Service Pvt Ltd (National Accreditation Board for Testing and Calibration Laboratories (NABL) & National Accreditation Board for Education and Training (NABET) Accredited Agency) has monitored and assessed on the Ambient Air Quality, Stack Emissions and Fugitive Emissions.

Nava Limited has Continuous Emission Monitoring Systems (CEMS) capable of measuring various air emission parameters. These integrated systems monitor flow rates, dust levels, and concentrations of key air pollutants like SO2, NO2, PM among others. They ensure compliance with regulatory requirements specific to each emission source.

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

Parameter	Unit	FY 2024-2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	27,12,160.36	28,72,497.62
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	1,24,214.95	1,06,565
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) (MT/Rs)	Metric tonnes of CO2 equivalent	0.00018	0.00020
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 emissions / Revenue from operations adjusted for PPP)* (MT/Rs adjusted for PPP)	Metric tonnes of CO2 equivalent	0.0036	0.0045**
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO2 equivalent	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO2 equivalent	-	-

*** The revenue from operations has been adjusted for Purchasing Power Parity (PPP), based on the latest PPP conversion factors published by the IMF for India: 22.16 for the year 2024 and 20.66 for the year 2025.**

****The figures of previous year have been revised as per guidelines issued in industry standards note issued by SEBI.**

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.

The assessment has been carried out in-house by the Company.

8. Project related to reducing Green House Gas emission:

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

Yes, Nava Limited has implemented several initiatives and operational practices aimed at reducing Greenhouse Gas (GHG) emissions, both directly and indirectly. Notable efforts include:

1. Utilization of Renewable Energy:

- Solar energy is actively used for powering streetlights and water heaters within the plant premises, thereby offsetting electricity that would otherwise be drawn from fossil-fuel-based sources.
- Due to high dust levels near core production areas, the use of solar panels in those zones is technically unfeasible; however, the company has strategically installed them where feasible.

2. Energy Efficiency Measures:

- The company has adopted energy-efficient equipment across operations, including the use of AC LED lights.
- Compliance with the Perform, Achieve, and Trade (PAT) scheme has been achieved, and the company has also accumulated Energy Saving Certificates (ESC), indicating performance beyond mandated targets.

3. Pollution and Dust Control Systems:

- Baghouse and ESP systems are deployed to collect emissions from the factory.
- Dust during raw material unloading is mitigated through road sweeping machines and mobile water sprinklers.

4. Fuel Management:

- A shift toward cost-efficient procurement of raw materials and diesel directly from manufacturers by eliminating distributors also aids in minimizing logistics-related emissions.

5. Plantation Initiatives:

- In addition to meeting the statutory requirement of allocating 33% of land for plantation, the Company is proactively expanding green cover across its facilities. Of the more than 3,500 saplings planned under this afforestation initiative, 1,487 have already been planted during FY 2024–25. The remaining plantation activities are on track for completion by FY 2025–26.
- Preparatory work including site clearance, soil improvement, and the selection of native species that help reduce carbon in the atmosphere is currently in progress. This afforestation drive supports Nava Limited’s broader environmental goals by strengthening natural carbon sinks and promoting sustainable land use.

These efforts collectively contribute to a reduction in GHG emissions, demonstrating the entity’s commitment to sustainable and responsible manufacturing operations.

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

Parameter	FY 2024-2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	NIL	NIL
E-waste (B)	0.38	0.25
Bio-medical waste (C)	0.052418	0.033175
Construction and demolition waste (D)	NIL	NIL
Battery waste (E)	5.687	3.16
Radioactive waste (F)	NIL	NIL
Other Hazardous waste. Please specify, if any. (G)	11,864.73***	696167.11
Other Non-Hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	7,64,957.57***	753.56
Total (A+B+C+D+E+F+G+H)	7,76,828.42	6,96,924.11**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/ Rs)	0.000048	0.000047**
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)* (MT/Rs adjusted for PPP)	0.0010	0.0011**
Waste intensity in terms of physical output	-	-
Water 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	11846.60***	9,085.15
(ii) Re-used	NIL	NIL
(iii) Other recovery operations	NIL	NIL
Total	11,846.60	9,085.15

Parameter	FY 2024-2025 (Current Financial Year)	FY 2023-2024 (Previous Financial Year)
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.052418***	NIL
(ii) Landfilling	NIL	NIL
(iii) Other disposal operations	7,64,981.77***	6,87,832.42
Total	7,64,981.82	6,87,832.42

* The revenue from operations has been adjusted for Purchasing Power Parity (PPP), based on the latest PPP conversion factors published by the IMF for India: 22.16 for the year 2024 and 20.66 for the year 2025.

**The figures of previous year have been revised as per guidelines issued in industry standards note issued by SEBI.

- *** - Other Hazardous Waste (G) includes Flue Gas Cleaning Residue and Waste Oil.
 - Other Non-Hazardous Waste Generated (H) includes Fly Ash, Bed Ash, Slag Granules, and Slag.
 - Recycled Waste includes Flue Gas Cleaning Residue.
 - Incineration includes Bio-Medical Waste.
 - Other Disposal Operations include E-Waste, Battery Waste, Waste Oil, Fly Ash, Bed Ash, Slag Granules, and Slag.

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.

The assessment has been carried out in-house by the Company.

10. Waste management practices adopted in the establishment:

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.

1. Solid Waste Management Practice.

- Slag (From Ferro Alloy Plant) and Fly ash (from Power Plant) are main solid wastes.
- Silico Manganese Slag Granules generated during the production of the ferro alloys production., is disposed to Cement Factories (Recycle) as a part replacement of Limestone and in Brick manufacturing Units as a replacement of river Sand.
- GCP Ash, which is collected in the Gas Cleaning plant, is reused again in the Plant process as a raw material after converting the fines to lumpy ore.
- After processing in Metal Recovery Plant, slag is completely reused in the form of chips for road making, civil construction and filling of low laying area.
- Fly ash / Bed ash generated from power plant is being disposed to the cement plants.
- Fly ash / Bed ash is being disposed to local Brick Manufactures for manufacturing fly ash bricks.

2. Hazardous Waste Management Practice.

- Waste / Used Oil is the only hazardous waste generated. It is collected in 200 ltrs barrels and stored in a storage area. The waste oil is being disposed to authorized recyclers as per the guidelines issued by the Pollution Control Board.

3. Biomedical Waste Management Practice.

Biomedical waste is disposed to authorized vendor (AMW) as per the Bio medical Waste authorization from TGPCB

4. E-Waste Management Practice.

- Implemented e-waste management in e-waste generating different departments like IT, C&I, Electrical etc. in e-waste collection bins are kept in each dept.
- e-waste is to be disposed through registered/Authorized recyclers for reprocessing at their end as per the guidelines in e-waste management Rules

5. Batteries Waste Management Practice:

- Used Batteries is disposed to the authorized vendors on buy back basis only.
- In case if not disposed on buy back basis, then it is disposed to authorized dealers as per the Batteries Waste management Rules

6. Domestic Waste Management:

- Degradable waste is being converted to organic manure through vermicompost in the colony

7. Construction & Demolition Waste:

- Any waste., if generated is used for landfill with in the Plant Premises

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:

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.
Nava does not have any operations/offices in/around ecologically sensitive areas.			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Environmental impact assessment is not applicable for Nava Limited during the reporting financial year.					

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:

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	Corrective action taken, if any
Yes, Nava Limited is fully compliant with all the applicable environmental laws/regulations/guidelines in India including but not limited to Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules.				

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) Affiliations with trade and industry chambers/ associations:

Number of affiliations with trade and industry chambers/ associations.
Nava have maintained active affiliations with a total of five (5) 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.	Federation of Telangana and Andhra Pradesh Chambers of Commerce and Industry	State
2.	The Confederation of Captive Power Plants of Odisha	State
3.	The Utkal Chamber of Commerce & Industry Limited, Bhubaneswar (Ferro alloys)	State
4.	Indian Ferro Alloys Producers Association (IFAPA)	National
5.	Engineering Export Promotion Council of India (EEPC India)	National

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

Name of authority	Brief of the case	Corrective action taken
Nava has not engaged in any anti-competitive conduct.		

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:

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
This section is not applicable to Nava as there were no projects that required SIA to be undertaken under Law.					

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

S. No.	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 INR)
This section is not applicable to Nava as there were no projects that required Rehabilitation and Resettlement (R&R).						

3. Community redressal mechanism:

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

- Nava Limited has developed a comprehensive framework to effectively address community grievances and concerns.
- At the operational level, a dedicated committee, including representatives from various departments, is responsible for the receipt, investigation, and resolution of written grievances. The committee conducts thorough investigations and takes appropriate actions to ensure effective resolution.
- Nava Limited also places a strong emphasis on proactive community engagement. Regular meetings and discussions are conducted to actively involve community members in identifying and resolving issues related to the company's operations. This collaborative approach enables real-time issue resolution and maintains an ongoing dialogue to ensure transparency and accountability.

It is noteworthy that Nava Limited has not received any grievances specifically related to its corporate social responsibility efforts. This reflects the company's commitment to upholding high standards and fulfilling its social responsibilities. By prioritizing ethical practices and community engagement, Nava Limited aims to cultivate positive and harmonious relationships with the communities it serves, contributing to sustainable development and mutual prosperity.

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

Category	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	NIL	NIL
Directly from / within India	100	100

Note: Nava does not procure any input material from Micro, Small and Medium Enterprises (MSMEs) or small producers, as the required input materials are natural minerals sourced exclusively from Public Sector Undertakings (PSUs) or large companies.

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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Rural	83	80
Semi-urban	NIL	NIL
Urban	17	20
Metropolitan	NIL	NIL

PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER



ESSENTIAL INDICATORS:

1. Consumer Complaints and feedback:

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

- Nava Limited has robust systems in place to efficiently address consumer complaints and feedback. The company's core products, such as ferro alloys and energy, are primarily used in subsequent processing stages within the steel industry and are not directly sold to end consumers. Consequently, consumer complaints are relatively infrequent.
- However, Nava Limited places significant emphasis on maintaining exceptional product quality and ensuring customer satisfaction. In the rare event of a consumer issue, Nava has established effective channels for promptly receiving and addressing complaints. These mechanisms enable the company to respond swiftly to concerns and resolve potential issues, demonstrating a strong commitment to customer-centric practices.
- Although consumer complaints may be uncommon due to the nature of Nava's products and their intermediary usage, the company remains steadfast in upholding high standards, continuously enhancing its offerings, and addressing any consumer concerns that may arise within its operational scope.

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

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product*	50.54
Safe and responsible usage *	50.54
Recycling and/or safe disposal	NIL

* This pertains exclusively to the production of Ferro Alloys (FAP).

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

Category	FY 2024-25 (Current Financial Year)		Remarks	FY 2023-24 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	None	0	0	None
Advertising	0	0	None	0	0	None
Cyber-security	0	0	None	0	0	None
Delivery of essential services	0	0	None	0	0	None
Restrictive Trade Practices	0	0	None	0	0	None
Unfair Trade Practices	0	0	None	0	0	None
Other	0	0	None	0	0	None

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

Particulars	Number	Reasons for recall
Voluntary recalls	NIL	None
Forced recalls	NIL	None

5. Cyber security policy:

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.

Nava Limited places considerable emphasis on its cybersecurity policy as a vital measure for safeguarding its digital assets against cyber threats. This policy provides a framework for security across various aspects, including:

- Information systems: Covering hardware, software, and data management.
- Networks: Addressing network infrastructure and communication security.
- Data security: Protecting data confidentiality, integrity, and availability.
- Roles and responsibilities: Defining cybersecurity duties for stakeholders.
- Incident response protocols: Outlining procedures for handling security incidents.

All employees, contractors, and interns are required to adhere to this policy, which entails important actions such as:

- Protecting confidential information from unauthorized access.
- Securing devices (laptops, etc.) with appropriate measures.
- Practicing safe email habits to avoid phishing and malware.
- Effectively managing passwords for system and data access.
- Ensuring secure data transmission using approved methods.
- Promptly reporting any security breaches or suspicious activity.

The IT Team is responsible for implementing security measures and technologies, providing cybersecurity training and awareness programs, and investigating and addressing security breaches.

Nava’s cyber security policy is accessible on its portal at: <https://www.navalimited.com/investors/policies/brsr/>

6. Corrective Actions:

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

This section is not applicable to Nava as there have been no reported incidents of such issues till date.

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	NA

