

**Annexure VII**

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

### SECTION A: GENERAL DISCLOSURES

#### I. Details of the listed entity

|                                                                                                                                                                                                                                                                        |                                                                                                                         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| 1. Corporate Identity Number (CIN) of the Listed Entity:                                                                                                                                                                                                               | L40100DL2022GOI396282                                                                                                   |
| 2. Name of the Listed Entity:                                                                                                                                                                                                                                          | NTPC Green Energy Limited                                                                                               |
| 3. Year of incorporation:                                                                                                                                                                                                                                              | 2022                                                                                                                    |
| 4. Registered office address:                                                                                                                                                                                                                                          | NTPC Bhawan, Core-7, SCOPE Complex, 7, Institutional Area, Lodhi Road, New Delhi – 110003                               |
| 5. Corporate address:                                                                                                                                                                                                                                                  | NTPC Green Energy Limited, Renewable Building Netra Complex, E-3, Udyog Vihar Ph.-II, Greater Noida, UP-201306          |
| 6. E-mail:                                                                                                                                                                                                                                                             | ngel@ntpc.co.in                                                                                                         |
| 7. Telephone:                                                                                                                                                                                                                                                          | 011-24362577                                                                                                            |
| 8. Website:                                                                                                                                                                                                                                                            | <a href="https://www.ngel.in/">https://www.ngel.in/</a>                                                                 |
| 9. Financial year for which reporting is being done:                                                                                                                                                                                                                   | 2024-25                                                                                                                 |
| 10. Name of the Stock Exchange(s) where shares are listed:                                                                                                                                                                                                             | NSE and BSE                                                                                                             |
| 11. Paid-up Capital (in ₹):                                                                                                                                                                                                                                            | 84,26,32,96,690                                                                                                         |
| 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. Manish Kumar<br>(Company Secretary & compliance officer).<br>Phone: 011-24362577<br>Email: manishkumar08@ntpc.co.in |
| 13. Reporting boundary - are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together): | Consolidated                                                                                                            |
| 14. Name of assurance provider                                                                                                                                                                                                                                         | Bureau Veritas India Private Limited                                                                                    |
| 15. Type of assurance obtained                                                                                                                                                                                                                                         | Reasonable                                                                                                              |

#### 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      | Generation of Electricity    | Power Generation                 | 99.01%                      |

##### 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      | Power Generation from - Solar | 35105    | 95.56%                          |
| 2      | Power Generation from - Wind  | 35106    | 3.44%                           |





## Operations

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

| Location      | Number of operational plants | Number of offices | Total |
|---------------|------------------------------|-------------------|-------|
| National      | 21                           | 03                | 24    |
| International | -                            | -                 | -     |

\* Excluding under construction projects

## 19. Markets served by the entity:

### 1. Number of locations

| Locations                        | Number    |
|----------------------------------|-----------|
| National (No. of States)         | 06 States |
| International (No. of Countries) | Nil       |

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

Nil

### 3. A brief on types of customers:

NGEL supplies electricity to various bulk customers located throughout the country. Our customers include

- State owned electricity utilities like state electricity distribution companies, State Power entities
- SECI
- Western Central Railway

## Employees

(The permanent employees and permanent workers referred to in the report are permanent staff of NTPC Limited, deployed to NGEL on a secondment basis.)

## 20. Details at the end of Financial Year:

### 1. 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)                      | 229       | 217     | 94.76     | 12      | 5.24      |
| 2         | Other than Permanent Employees (E) | 117       | 108     | 92.30     | 9       | 7.7       |
| 3         | Total employees (D + E)            | 346       | 325     | 93.93     | 21      | 6.07      |
| WORKERS   |                                    |           |         |           |         |           |
| 4         | Permanent (F)                      | 3         | 2       | 66.67     | 1       | 33.33     |
| 5         | Other than Permanent Employees (E) | 2854      | 2849    | 99.82     | 5       | 0.18      |
| 6         | Total workers (F + G)              | 2857      | 2851    | 99.78     | 6       | 0.22      |

## 2. 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)                             | 3         | 3       | 100       | 0       | 0         |
| 2                           | Other than Permanent (E)                  | 1         | 0       | 0         | 1       | 100       |
| 3                           | Total differently abled employees (D + E) | 4         | 3       | 75%       | 1       | 25%       |
| 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

|                          | Total (A) | No. and percentage of Females |           |
|--------------------------|-----------|-------------------------------|-----------|
|                          |           | No. (B)                       | % (B / A) |
| Board of Directors       | 6         | 1                             | 16.66     |
| Key Management Personnel | 3         | 0                             | 0         |

## 22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

|                     | FY 2024-25<br>(Turnover rate in current FY) |        |       | FY 2023-24<br>(Turnover rate in previous FY) |        |        | FY 2022-23<br>(Turnover rate in the year prior to the previous FY) |        |       |
|---------------------|---------------------------------------------|--------|-------|----------------------------------------------|--------|--------|--------------------------------------------------------------------|--------|-------|
|                     | Male                                        | Female | Total | Male                                         | Female | Total  | Male                                                               | Female | Total |
| Permanent Employees | 2.41%                                       | 10.5%  | 3.12% | 3.41%                                        | 0      | 3.95%  | 1.48%                                                              | 0      | 1.44% |
| Permanent Workers   | 0                                           | 0      | 0     | 66.60%                                       | 0      | 20.00% | 0                                                                  | 0      | 0     |

## Holding, Subsidiary and Associate Companies (including joint ventures)

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

| S. No. | Name of the holding / subsidiary / associate companies / joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|--------|-----------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| 1      | NTPC Renewable Energy Limited                                               | Subsidiary                                                     | 100                               | Yes                                                                                                                          |
| 2      | Green Valley Renewable Energy Limited                                       | Subsidiary                                                     | 51                                | Yes                                                                                                                          |
| 3      | IndianOil NTPC Green Energy Private Limited                                 | Joint Venture                                                  | 50                                | Yes                                                                                                                          |
| 4      | ONGC NTPC Green Private Limited                                             | Joint Venture                                                  | 50                                | Yes                                                                                                                          |
| 5      | MAHAGENCO NTPC Green Energy Private Limited                                 | Joint Venture                                                  | 50                                | Yes                                                                                                                          |
| 6      | NTPC Rajasthan Green Energy Limited                                         | Subsidiary                                                     | 74                                | Yes                                                                                                                          |
| 7      | NTPC UP Green Energy Limited                                                | Subsidiary                                                     | 51                                | Yes                                                                                                                          |
| 8      | AP NGEL Harit Amrit Limited                                                 | Joint Venture                                                  | 50                                | Yes                                                                                                                          |





## CSR Details

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

(ii) Turnover (in ₹) (Standalone): 1947.02 crore

(iii) Net worth (in ₹) (standalone): 18486.50 crore

## 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                                 |                                                              |                                                                                                  | FY 2023-24                                 |                                                              |                                                                                                  |
|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
|                                                   |                                                                                                               | 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                                                                                                           | 0                                          | 0                                                            |                                                                                                  | 0                                          | 0                                                            | » Grievances are received on email and resolved through communication/ consultation              |
| Shareholders                                      | Yes                                                                                                           | 4454                                       | 0                                                            | » All complaints have been resolved                                                              | NA                                         | NA                                                           | NA                                                                                               |
| Employees and workers                             | Yes                                                                                                           | 0                                          | 0                                                            |                                                                                                  | 0                                          | 0                                                            |                                                                                                  |
| Customers                                         | Yes                                                                                                           | 6                                          | 0                                                            | » Resolving commercial issues.<br>» Resolving technical issues.                                  | 2                                          | 0                                                            | » Resolving commercial issues.<br>» Resolving technical issues.                                  |
| Value Chain Partners                              | Yes                                                                                                           | 0                                          | 0                                                            | » Transparent Dealing<br>» Timely Payments<br>» Fair Opportunities<br>» Sustainable Supply Chain | 0                                          | 0                                                            | » Transparent Dealing<br>» Timely Payments<br>» Fair Opportunities<br>» Sustainable Supply Chain |
| Other (please specify)                            |                                                                                                               | 0                                          |                                                              |                                                                                                  |                                            |                                                              |                                                                                                  |

### 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      | Climate Change            | Both                                       | Climate change is posing both physical and transition risks to all business entities including NGEL. The risks associated with the increase in sea levels, water stress situations, increased heat waves, erratic rainfall and frequent natural disasters may impact the CUF of Solar and Wind Projects subsequently, the business. Rising climate change concerns and threats may bring future policy and regulatory risks in terms of carbon tax and cess. | NGEL is diversifying its business portfolio in Green Hydrogen, Energy storage systems, Consultancy. As part of NGEL's preparedness against climate change related situations our power plants and infrastructure are designed to withstand adverse climatic conditions. | Positive                                                                                       |
| 2      | Water Security            | Risk                                       | Water is an essential resource and water scarcity can significantly impact the operations of NGEL                                                                                                                                                                                                                                                                                                                                                            | To reduce dependence and usage of water, NGEL is deploying robotic cleaning in the solar power plants.                                                                                                                                                                  | Negative                                                                                       |
| 3      | Safety or Hazard Risk     | Risk                                       | With a large workforce involved in both operating stations as well as projects under construction, safety of people and property remains a potential risk.                                                                                                                                                                                                                                                                                                   | To embed safety in all systems and processes, Safety policy has been revised and "SAP integrated Safety Framework" has been implemented across the organization to mitigate risks and eliminate hazards.                                                                | Negative                                                                                       |
| 4      | Digitalization            | Opportunity                                | The dynamic business landscape is being driven through Digitalization. In this highly competitive era, digitalization is enabling faster decision making, reducing costs through automation and rendering long term competitive advantage.                                                                                                                                                                                                                   | NGEL is in the process of digitalization of sustainability governance procedures by enabling accurate, real-time tracking and reporting of ESG metrics, in line with evolving regulatory requirements and global best practices.                                        | Positive                                                                                       |





## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

| Disclosure Questions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | P1                                                                                                                           | P2                                                                                    | P3                                                                                                           | P4                                                                                  | P5                                                 | P6                                                                                | P7                                                                                                                                  | P8                                                                   | P9                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|----------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable | Businesses should provide goods and services in a manner that is sustainable and safe | Businesses should respect and promote the well-being of all employees, including those in their value chains | Businesses should respect the interests of and be responsive to all its stakeholder | Businesses should respect and promote human rights | Businesses should respect and make efforts to protect and restore the environment | Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent | Businesses should promote inclusive growth and equitable development | Businesses should engage with and provide value to their consumers in a responsible manner |
| <b>Policy and management processes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                              |                                                                                       |                                                                                                              |                                                                                     |                                                    |                                                                                   |                                                                                                                                     |                                                                      |                                                                                            |
| 1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Yes                                                                                                                          | Yes                                                                                   | Yes                                                                                                          | Yes                                                                                 | Yes                                                | Yes                                                                               | Yes                                                                                                                                 | Yes                                                                  | Yes                                                                                        |
| b. Has the policy been approved by the Board? (Yes/No)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Yes                                                                                                                          | Yes                                                                                   | Yes                                                                                                          | Yes                                                                                 | Yes                                                | Yes                                                                               | Yes                                                                                                                                 | Yes                                                                  | Yes                                                                                        |
| c. Web Link of the Policies, if available                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | D, E, G, M, N, Q                                                                                                             | E, L, P                                                                               | G, M, N, P, Q                                                                                                | N                                                                                   | D, E, M, N, P                                      | L                                                                                 | B, D, G, M, N                                                                                                                       | L, Q                                                                 | M                                                                                          |
| <b>List of Policies</b><br>A. Revised Dividend Distribution Policy<br>B. Insider Trading Code<br>C. Risk Management Policy<br>D. Policy on Whistle Blower<br>E. Code Of Business and Ethics<br>F. Preservation of Documents Policy/ Archival Policy<br>G. Training Policy for Directors<br>H. Policy on determination of materiality of disclosures<br>I. Policy on Related Party Transactions<br>J. Policy on Material Subsidiary<br>K. Dividend Distribution Policy<br>L. CSR Policy<br>M. Anti-Bribery and Anti-Corruption (ABAC) Policy<br>N. Human Rights Policy<br>O. Common Terms and Conditions of Independent Directors<br>P. Safety Policy*<br>Q. Recruitment Policy<br>* Since NGEL is subsidiary of NTPC, it is currently following Safety policy of NTPC available at <a href="https://ntpc.co.in/node/1576">https://ntpc.co.in/node/1576</a> .<br>Our Policies can be found by clicking this link - <a href="https://www.ngel.in/page/policies">https://www.ngel.in/page/policies</a> |                                                                                                                              |                                                                                       |                                                                                                              |                                                                                     |                                                    |                                                                                   |                                                                                                                                     |                                                                      |                                                                                            |
| 2. Whether the entity has translated the policy into procedures. (Yes / No)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Yes                                                                                                                          | Yes                                                                                   | Yes                                                                                                          | Yes                                                                                 | Yes                                                | Yes                                                                               | Yes                                                                                                                                 | Yes                                                                  | Yes                                                                                        |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Yes                                                                                                                          | Yes                                                                                   | Yes                                                                                                          | Yes                                                                                 | Yes                                                | Yes                                                                               | Yes                                                                                                                                 | Yes                                                                  | Yes                                                                                        |



| Disclosure Questions                                                                                                                                                                                                                                                                                   | P1                                                                                                                           | P2                                                                                    | P3                                                                                                           | P4                                                                                  | P5                                                 | P6                                                                                               | P7                                                                                                                                  | P8                                                                                                 | P9                                                                                         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|----------------------------------------------------|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                        | Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable | Businesses should provide goods and services in a manner that is sustainable and safe | Businesses should respect and promote the well-being of all employees, including those in their value chains | Businesses should respect the interests of and be responsive to all its stakeholder | Businesses should respect and promote human rights | Businesses should respect and make efforts to protect and restore the environment                | Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent | Businesses should promote inclusive growth and equitable development                               | Businesses should engage with and provide value to their consumers in a responsible manner |
| 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.                                           | SEBI LODR Requirement                                                                                                        | Factory Act 1948                                                                      | Factory Act 1948                                                                                             | SEBI LODR Requirement                                                               | Companies Act 2013                                 | E- waste management rules 2022 as notified by Ministry of Environment, Forest and Climate change | SEBI LODR Requirement                                                                                                               | Companies Act 2013                                                                                 | SDGs                                                                                       |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any.                                                                                                                                                                                                           | Zero cases of adverse business ethics.                                                                                       | At NGEL we are committed to zero fatality                                             | At NGEL we are committed to zero fatality                                                                    | Aims to ensure transparency                                                         | Training on NGRBC to employees.                    | Generating Green Energy of 60 GW by 2032                                                         | Aims to target zero non-compliance                                                                                                  | Committed to provide equal opportunity, employment and creating workplace with respect and dignity | Aims to ensure data privacy.                                                               |
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.                                                                                                                                                                      | Zero adverse cases in 2024-25                                                                                                | Zero fatality in 2024-25                                                              | Zero fatality in 2024-25                                                                                     |                                                                                     |                                                    | Generated green energy of 6828MU                                                                 |                                                                                                                                     |                                                                                                    | No breach of security and data privacy                                                     |
| <b>Governance, leadership and oversight</b>                                                                                                                                                                                                                                                            |                                                                                                                              |                                                                                       |                                                                                                              |                                                                                     |                                                    |                                                                                                  |                                                                                                                                     |                                                                                                    |                                                                                            |
| 7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)<br>The statement of CMD can be found at page no. 5 of our Annual Report 2024-25. |                                                                                                                              |                                                                                       |                                                                                                              |                                                                                     |                                                    |                                                                                                  |                                                                                                                                     |                                                                                                    |                                                                                            |
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policy (ies).                                                                                                                                                                          | DIN Number                                                                                                                   |                                                                                       | 00307037                                                                                                     |                                                                                     |                                                    |                                                                                                  |                                                                                                                                     |                                                                                                    |                                                                                            |
|                                                                                                                                                                                                                                                                                                        | Name                                                                                                                         |                                                                                       | Gurdeep Singh                                                                                                |                                                                                     |                                                    |                                                                                                  |                                                                                                                                     |                                                                                                    |                                                                                            |
|                                                                                                                                                                                                                                                                                                        | Designation                                                                                                                  |                                                                                       | Chairman & Managing Director                                                                                 |                                                                                     |                                                    |                                                                                                  |                                                                                                                                     |                                                                                                    |                                                                                            |
|                                                                                                                                                                                                                                                                                                        | Telephone No                                                                                                                 |                                                                                       | 011-24360044                                                                                                 |                                                                                     |                                                    |                                                                                                  |                                                                                                                                     |                                                                                                    |                                                                                            |
|                                                                                                                                                                                                                                                                                                        | Email ID                                                                                                                     |                                                                                       | cmd@ntpc.co.in                                                                                               |                                                                                     |                                                    |                                                                                                  |                                                                                                                                     |                                                                                                    |                                                                                            |





| Disclosure Questions                                                                                                                                                        | P1                                                                                                                                                                                                                            | P2                                                                                    | P3                                                                                                           | P4                                                                                  | P5                                                 | P6                                                                                | P7                                                                                                                                  | P8                                                                   | P9                                                                                         |                                                                          |    |    |    |    |    |    |    |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|----------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|--------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|----|----|----|----|----|----|----|----|
|                                                                                                                                                                             | Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable                                                                                                  | Businesses should provide goods and services in a manner that is sustainable and safe | Businesses should respect and promote the well-being of all employees, including those in their value chains | Businesses should respect the interests of and be responsive to all its stakeholder | Businesses should respect and promote human rights | Businesses should respect and make efforts to protect and restore the environment | Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent | Businesses should promote inclusive growth and equitable development | Businesses should engage with and provide value to their consumers in a responsible manner |                                                                          |    |    |    |    |    |    |    |    |
| 9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details. | Yes, we have the Board level Corporate Social Responsibility Committee along with Risk Management Committee. The detailed structure can be found at <a href="https://www.ngel.in/ngel-home">https://www.ngel.in/ngel-home</a> |                                                                                       |                                                                                                              |                                                                                     |                                                    |                                                                                   |                                                                                                                                     |                                                                      |                                                                                            |                                                                          |    |    |    |    |    |    |    |    |
| 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                                                                                         | P1                                                                       | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| Performance against Above policies and follow up action                                                                                                                     | Yes                                                                                                                                                                                                                           |                                                                                       |                                                                                                              |                                                                                     |                                                    |                                                                                   |                                                                                                                                     |                                                                      |                                                                                            | Quarterly                                                                |    |    |    |    |    |    |    |    |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances                                                            | Yes                                                                                                                                                                                                                           |                                                                                       |                                                                                                              |                                                                                     |                                                    |                                                                                   |                                                                                                                                     |                                                                      |                                                                                            | Quarterly                                                                |    |    |    |    |    |    |    |    |
| 11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/ No). If yes, provide name of the agency.      | No                                                                                                                                                                                                                            |                                                                                       |                                                                                                              |                                                                                     |                                                    |                                                                                   |                                                                                                                                     |                                                                      |                                                                                            |                                                                          |    |    |    |    |    |    |    |    |

12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated: The question is not applicable to the NGEL as all the NGRBC principles are covered under our policies.

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally, and ethically responsible.

### 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 programs on any of the principles during the financial year:

| Segment                           | Total number of training and awareness programs held | Topics / principles covered under the training and its impact | % age of persons in respective category covered by the awareness programs |
|-----------------------------------|------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------------------|
| Board of Directors                | 1                                                    | P1-P9                                                         | 50%                                                                       |
| Key Managerial Personnel          | 01                                                   | P2-P6, P8-P9                                                  | 33.33%                                                                    |
| Employees other than BoD and KMPs | 96                                                   | P1-P9                                                         | 44%                                                                       |
| Workers                           | 02                                                   | P2 and P5                                                     | 66.66%                                                                    |

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

#### Monetary

|                 | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (in INR) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
|-----------------|-----------------|---------------------------------------------------------------------|-----------------|-------------------|----------------------------------------|
| Penalty/Fine    | Nil             | Nil                                                                 | Nil             | Nil               | Nil                                    |
| Settlement      | Nil             | Nil                                                                 | Nil             | Nil               | Nil                                    |
| Compounding Fee | Nil             | Nil                                                                 | Nil             | Nil               | Nil                                    |

#### Non-Monetary

|              | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (in INR) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
|--------------|-----------------|---------------------------------------------------------------------|-----------------|-------------------|----------------------------------------|
| Imprisonment | Nil             | Nil                                                                 | Nil             | Nil               | Nil                                    |
| Punishment   | Nil             | Nil                                                                 | Nil             | Nil               | Nil                                    |

##### 3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

No instances were reported in question 2 above, hence not applicable

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

Yes, NGEL has an Anti-Bribery and Anit Corruption (ABAC) policy in place to ensure its business is conducted in accordance with the highest ethical standards. The same can be accessed through [https://www.ngel.in/public/media\\_library/1/905e9e51f9.pdf](https://www.ngel.in/public/media_library/1/905e9e51f9.pdf)





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

|           | FY 2024-25 | FY 2023-24 |
|-----------|------------|------------|
| Directors | 0          | 0          |
| KMPs      | 0          | 0          |
| Employees | 0          | 0          |
| Workers   | 0          | 0          |

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

|                                                                                              | FY 2024-25 |         | FY 2023-24 |         |
|----------------------------------------------------------------------------------------------|------------|---------|------------|---------|
|                                                                                              | Number     | Remarks | Number     | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | 0          | NA      | 0          | NA      |
| Number of complaints received in relation to issues of Conflict of Interest of the KMP's     | 0          | NA      | 0          | NA      |

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

No corrective action was taken as no such issues were identified.

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

|                                     | FY 2024-25 | FY 2023-24 |
|-------------------------------------|------------|------------|
| Number of days of accounts payables | 129.80     | 132.92     |

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 | FY 2023-24 |
|----------------------------|------------------------------------------------------------------------------------------|------------|------------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases                                 | -          | -          |
|                            | b. Number of trading houses where purchases are made from                                | -          | -          |
|                            | c. Purchases from top 10 trading houses as % of total purchases from trading houses      | -          | -          |
| Concentration of Sales     | a. Sales to dealers / distributors as % of total sales                                   | 100%       | 100%       |
|                            | b. Number of dealers / distributors to whom sales are made                               | 8          | 7          |
|                            | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors  | 100%       | 100%       |
| Share of RPTs in           | a. Purchases (Purchases with related parties / Total Purchases)                          | 0          | 0          |
|                            | b. Sales (Sales to related parties / Total Sales)                                        | 3.02%      | 2.65%      |
|                            | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | -          | -          |
|                            | d. Investments (Investments in related parties / Total Investments made)                 | 100%       | 100%       |

### Leadership Indicators

- Awareness programs conducted for value chain partners on any of the principles during the financial year:  
We regularly conduct the pre-bid conferences with the bidders to educate them for participation in the bids/ tenders published by NGEL.
- Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? **(Yes/No)**  
If yes, provide details of the same.  
Yes, NGEL has robust system in place to avoid/ manage conflict of interests involving members of the Board.



## 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 | FY 2023-24 | Details of Improvements in environmental and social impacts |
|-------|------------|------------|-------------------------------------------------------------|
| R&D   | -          | -          | -                                                           |
| Capex | 100%       | 100%       | -                                                           |

- Does the entity have procedures in place for sustainable sourcing?

No, sustainability is not a criterion for sourcing as of now. But almost all our procurement happens from MNCs who ESG compliant are and disclose their sustainability performances in public domain.

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

- 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.

| Sr No | Type              | Reclaiming Process                                           |
|-------|-------------------|--------------------------------------------------------------|
| 1     | E-waste           | Via authorized recyclers/ dismantlers endorsed by CPCB/ SBCB |
| 2     | Bio-medical Waste | By approved agencies authorized by SPCB                      |

- 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.

NA

### Leadership Indicators

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

No

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

NA

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

We are in RE power sector, so it is not applicable.

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

Kindly refer Principle 6, Essential Indicator Point 9.

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

Kindly refer Principle 6, Essential Indicator Point 9.





## 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:

|                                | % of employees covered by |                  |            |                    |         |                    |            |                    |            |                     |            |
|--------------------------------|---------------------------|------------------|------------|--------------------|---------|--------------------|------------|--------------------|------------|---------------------|------------|
|                                | Total<br>(A)              | Health Insurance |            | Accident Insurance |         | Maternity Benefits |            | Paternity Benefits |            | Day care facilities |            |
|                                |                           | Number<br>(B)    | %<br>(C/A) | Number<br>(C)      | % (C/A) | Number<br>(D)      | %<br>(D/A) | Number<br>(E)      | %<br>(E/A) | Number<br>(F)       | %<br>(F/A) |
| Permanent Employees            |                           |                  |            |                    |         |                    |            |                    |            |                     |            |
| Male                           | 217                       | 217              | 100        | 217                | 100     | 0                  | 0          | 217                | 100        | 0                   | 0          |
| Female                         | 12                        | 12               | 100        | 12                 | 100     | 12                 | 100        | 0                  | 0          | 0                   | 0          |
| Total                          | 229                       | 229              | 100        | 229                | 100     | 12                 | 5.24       | 217                | 94.76      | 0                   | 0          |
| Other than Permanent Employees |                           |                  |            |                    |         |                    |            |                    |            |                     |            |
| Male                           | 108                       | 108              | 100        | 108                | 100     | 0                  | 0          | 0                  | 0          | 0                   | 0          |
| Female                         | 9                         | 9                | 100        | 9                  | 100     | 9                  | 100        | 0                  | 0          | 0                   | 0          |
| Total                          | 117                       | 117              | 100        | 117                | 100     | 9                  | 7.69       | 0                  | 0          | 0                   | 0          |

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

|                              | % of workers covered by |                  |            |                    |         |                    |            |                    |            |                     |            |
|------------------------------|-------------------------|------------------|------------|--------------------|---------|--------------------|------------|--------------------|------------|---------------------|------------|
|                              | Total<br>(A)            | Health Insurance |            | Accident Insurance |         | Maternity Benefits |            | Paternity Benefits |            | Day care facilities |            |
|                              |                         | Number<br>(B)    | %<br>(C/A) | Number<br>(C)      | % (C/A) | Number<br>(D)      | %<br>(D/A) | Number<br>(E)      | %<br>(E/A) | Number<br>(F)       | %<br>(F/A) |
| Permanent Workers            |                         |                  |            |                    |         |                    |            |                    |            |                     |            |
| Male                         | 2                       | 2                | 100        | 2                  | 100     | 0                  | 0          | 2                  | 100        | 0                   | 0          |
| Female                       | 1                       | 1                | 100        | 1                  | 100     | 1                  | 100        | 0                  | 0          | 0                   | 0          |
| Total                        | 3                       | 3                | 100        | 3                  | 100     | 1                  | 33.33      | 2                  | 66.66      | 0                   | 0          |
| Other than Permanent Workers |                         |                  |            |                    |         |                    |            |                    |            |                     |            |
| Male                         | 2849                    | 2849             | 100        | 2849               | 100     | 0                  | 0          | 0                  | 0          | 0                   | 0          |
| Female                       | 5                       | 5                | 100        | 5                  | 100     | 0                  | 0          | 0                  | 0          | 0                   | 0          |
| Total                        | 2854                    | 2854             | 100        | 2854               | 100     | 0                  | 0          | 0                  | 0          | 0                   | 0          |

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

|                                                                            | FY 2024-25 | FY 2023-24 |
|----------------------------------------------------------------------------|------------|------------|
| Cost incurred on wellbeing measures as a % of total revenue of the company | 2.61%      | 1.82%      |



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

| Benefits              | FY 2024-25                                         |                                                |                                                     | FY 2023-24                                         |                                                |                                                      |
|-----------------------|----------------------------------------------------|------------------------------------------------|-----------------------------------------------------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|
|                       | 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                                                   | 100%                                               | 100%                                           | Y                                                    |
| Others-please specify | 0                                                  | 0                                              | NA                                                  | 0                                                  | 0                                              | NA                                                   |

## 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.

YES, all our offices are accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016

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

YES, our equal opportunity policy can be found at - [https://www.ngel.in/public/media\\_library/1/1a734719ba.pdf](https://www.ngel.in/public/media_library/1/1a734719ba.pdf)

## 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)                                                                                                                                                                                                       |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Permanent Workers                      | Yes, for addressing the grievances of employees, NGEL has a time bound Grievance Redressal Mechanism for all employees at each project. The employee grievances are also captured through different forums like participative forums, communication meetings, etc. |
| Other than Permanent Workers Permanent |                                                                                                                                                                                                                                                                    |
| Employees                              |                                                                                                                                                                                                                                                                    |
| Other than Permanent Employees         |                                                                                                                                                                                                                                                                    |





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

| Category                  | FY 2024-25                                          |                                                                                                |         | FY 2023-24                                        |                                                                                                |         |
|---------------------------|-----------------------------------------------------|------------------------------------------------------------------------------------------------|---------|---------------------------------------------------|------------------------------------------------------------------------------------------------|---------|
|                           | Total employees/ workers in respective category (A) | No. of employees/ workers in respective category, who are part of associations(s) or Union (B) | % (B/A) | Total employees/ workers in respective category © | No. of employees/ workers in respective category, who are part of associations(s) or Union (D) | % (D/C) |
| Total Permanent Employees | 229                                                 | 127                                                                                            | 55%     | 155                                               | 81                                                                                             | 52.25%  |
| Male                      | 217                                                 | 123                                                                                            | 56%     | 152                                               | 80                                                                                             | 52.63%  |
| Female                    | 12                                                  | 4                                                                                              | 33%     | 3                                                 | 1                                                                                              | 33.33%  |
| Total Permanent Workers   | 3                                                   | 0                                                                                              | -       | 2                                                 | 0                                                                                              | -       |
| Male                      | 2                                                   | 0                                                                                              | -       | 1                                                 | 0                                                                                              | -       |
| Female                    | 1                                                   | 0                                                                                              | -       | 1                                                 | 0                                                                                              | -       |

8. Details of training given to employees and workers:

| Category  | FY 2024-25 |                               |         |                      |         | FY 2023-24 |                               |           |                      |           |
|-----------|------------|-------------------------------|---------|----------------------|---------|------------|-------------------------------|-----------|----------------------|-----------|
|           | 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      | 325        | 217                           | 66.6    | 143                  | 44.0    | 197        | 115                           | 58.37     | 109                  | 55.3      |
| Female    | 21         | 02                            | 9.52    | 13                   | 62.0    | 07         | 00                            | 00        | 04                   | 57.1      |
| Total     | 346        | 219                           | 63.29   | 156                  | 45.08   | 204        | 115                           | 56.37     | 113                  | 55.4      |
| *Workers  |            |                               |         |                      |         |            |                               |           |                      |           |
| Male      | 2          | 0                             | 0       | 0                    | 0       | 1          | 0                             | 0         | 0                    | 0         |
| Female    | 1          | 0                             | 0       | 1                    | 100     | 1          | 0                             | 0         | 0                    | 0         |
| Total     | 3          | 0                             | 0       | 1                    | 33.33   | 2          | 0                             | 0         | 0                    | 0         |

\*This includes data pertaining to permanent workers.

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

| Category         | FY 2024-25 |         |           | FY 2023-24 |         |           |
|------------------|------------|---------|-----------|------------|---------|-----------|
|                  | Total (A)  | No. (B) | % (B / A) | Total (C)  | No. (D) | % (D / C) |
| <b>Employees</b> |            |         |           |            |         |           |
| Male             | 325        | 325     | 100       | 197        | 197     | 100       |
| Female           | 21         | 21      | 100       | 7          | 7       | 100       |
| Total            | 346        | 346     | 100       | 204        | 204     | 100       |
| <b>Workers</b>   |            |         |           |            |         |           |
| Male             | 2          | 2       | 100       | 1          | 1       | 100       |
| Female           | 1          | 1       | 100       | 1          | 1       | 100       |
| Total            | 3          | 3       | 100       | 2          | 2       | 100       |

#### 10. Health and safety management system:

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

NGEL prioritizes the safety, health, and well-being of its employees and contractors as a core value that guides all operations. We have implemented a comprehensive set of procedures, safety rules, and internationally recognized safety management systems across all our plants and locations. Adherence to these measures is mandatory for all employees and contractors, aiming for a workplace with zero incidents.

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

In accordance with our safety principles, we have in place a comprehensive and centralized Hazard Identification, Risk Assessment and Control (HIRAC) document. The hierarchy of controls of hazards followed in preparing this document is elimination of hazard, substitution of hazard, engineering controls, administrative controls and PPEs in respective order.

- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks?

YES, NGEL has app “Suraksha” for reporting work-related injuries and incidents. It is regularly updated for user experience and new features. All employees have downloaded and used this app, providing real-time data for analysis and preventive actions.

- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?

YES, NGEL prioritizes employee health, safety, and well-being through various measures. NGEL have partnerships with over 250 specialized hospitals in 25 cities for specialized treatments. NGEL Project/plants are equipped with ambulances for emergencies. Medical facilities include First Aid Centers, Ambulance rooms, and qualified staff.

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

| Safety Incident/Number                                                        | Category  | FY 2024-25 | FY 2023-24 |
|-------------------------------------------------------------------------------|-----------|------------|------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 0          | 0          |
|                                                                               | Workers   | 0          | 0          |
| Total recordable work-related injuries                                        | Employees | 0          | 0          |
|                                                                               | Workers   | 0          | 0          |
| No. of fatalities                                                             | Employees | 0          | 0          |
|                                                                               | Workers   | 0          | 0          |
| High consequence work-related injury or ill-health (excluding fatalities)     | Employees | 0          | 0          |
|                                                                               | Workers   | 0          | 0          |

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

Safety audit of project/station is carried out on sample basis and audit of six project/station has been done in the FY 2024-25. Before starting a job, a Job Safety Analysis (JSA) is performed to identify hazards and mitigation measures. The area engineer or supervisor delivers toolbox talks to workers, highlighting safety points mentioned in the JSA. Periodic mass pep talks on general safety topics are conducted to create awareness and reinforce safety practices among workers.

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

|                    | FY 2024-25            |                                       |         | FY 2023-24            |                                       |         |
|--------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
|                    | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Working Conditions | 0                     | 0                                     | 0       | 0                     | 0                                     | 0       |
| Health & Safety    | 0                     | 0                                     | 0       | 0                     | 0                                     | 0       |





## 14. Assessments for the year:

|                             | <b>% of your plants and offices that were assessed (by entity or statutory authorities or third parties)</b> |
|-----------------------------|--------------------------------------------------------------------------------------------------------------|
| Health and safety practices | Out of 21, 06 project/stationed have been audited internally.                                                |
| Working Conditions          | Out of 21, 06 project/stationed have been audited internally.                                                |

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

NGEL regularly monitors and engages to improve its working condition, and has developed Hazard Identification, Risk Assessment, and Control (HIRAC) documents for its Project/stations.

### Leadership Indicators

## 1. Does the entity extend any life insurance or any compensatory package in the event of death of

(A) Employees: Yes

(B) Workers: Yes

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

We collect TDS from all our vendors to ensure the submission of the applicable taxes. In addition to this we also have clauses in our GCC to ensure that all the statutory dues and fines are collected as applicable.

## 3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Question 11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

|           | Total no. of affected employees/ workers |            | No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment |            |
|-----------|------------------------------------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------|------------|
|           | FY 2024-25                               | FY 2023-24 | FY 2024-25                                                                                                                                        | FY 2023-24 |
| Employees | 0                                        | 0          | 0                                                                                                                                                 | 0          |
| Workers   | 0                                        | 0          | 0                                                                                                                                                 | 0          |

## 1. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment?

Yes

## 2. Details on assessment of value chain partners:

|                             | <b>% of value chain partners (by value of business done with such partners) that were assessed</b> |
|-----------------------------|----------------------------------------------------------------------------------------------------|
| Health and safety practices | 100%                                                                                               |
| Working Conditions          | 100%                                                                                               |

\* We have sections in our GCC to ensure all our suppliers have relevant ISO and OHSAS certification

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

Appropriate action has been taken against the contractors/ agencies who have been found guilty in cases of safety violations as per the policy.



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

### Essential Indicators

- Describe the processes for identifying key stakeholder groups of the entity.

Stakeholder engagement is a continuous process, encompassing interactions at various management levels and through diverse communication channels. To ensure the identification of key stakeholders, NGEL has devised a detailed stakeholder engagement framework.

- 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) | Channel of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community meetings, Notice board, website, others)                          | Frequency of engagement (Annually/ Half yearly/ Quarterly/ other-please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement                                                                                                                                                              |
|-------------------|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Regulators        | No                                                             | » Mails/Meetings                                                                                                                                       | » Need basis as per statutory requirement                                        | » Compliance with changing Business environment                                                                                                                                                                                                              |
| Employees         | No                                                             | » Participative forums<br>» Communication meetings<br>» Employee surveys<br>» Intranet and website<br>» Training and workshops<br>» Internal magazines | » Defined frequency of concerned Fora<br>» Need based                            | » Professional growth<br>» Work life balance<br>» Health, safety and security<br>» Timely resolution of grievances<br>» Transparent appraisal and promotion cycle                                                                                            |
| Customers         | No                                                             | » Regional Customer meets.<br>» Regional Power Committees (RPCs)<br>» Commercial meetings/ interactions<br>» Customer Support services                 | » Quarterly<br>» Monthly<br>» Yearly<br>» Need based                             | » Resolving Commercial issues<br>» Resolving Technical issues                                                                                                                                                                                                |
| Investors         | No                                                             | » Analyst and investor meeting<br>» Annual general meeting<br>» Review meets with bankers                                                              | » Quarterly<br>» Annually<br>» Regular                                           | » Improving Return on Investment<br>» Responses to Climate change & Business sustainability<br>» Risk and governance compliance<br>» Increased disclosure on Environment, Social and Governance (ESG) aspects                                                |
| Suppliers         | Yes, some of companies suppliers belong to marginalized group  | » Email, Website, Phone Calls, Online Teams Meeting                                                                                                    | » Weekly, Monthly through various review meetings and on need basis              | Before tendering<br>» Pre Bid Conference<br>» NTPC/ NGEL WEBSITE<br>» Need basis<br>Post award contract review meeting, weekly review meeting<br>KEY TOPICS<br>» Transparent process<br>» Timely payment<br>» Fair Opportunity<br>» Sustainable supply chain |
| Media             | No                                                             | » Press Release<br>» Press Conference                                                                                                                  | » Need Based<br>» Event Based                                                    | » Information sharing<br>» Increased Frequency                                                                                                                                                                                                               |





## Leadership Indicators

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

Yes, we have the Risk Management Committee and Corporate Social Responsibility Committee that meet regularly to discuss the ESG issues.

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

NGEL recognizes the importance of conducting stakeholder consultation and hence we regularly interacts with our stakeholders, which enables us to gain understanding of the relative importance of specific environmental, social, and economic issues and their potential impact on value creation. We have adopted a structured methodology for conducting stakeholder consultation.

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

We regularly engage with the vulnerable/ marginalized stakeholder groups and conduct meetings and subsequently provide clarifications and address their concerns.

## 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 |                                          |         | FY 2023-24 |                                          |         |
|----------------------|------------|------------------------------------------|---------|------------|------------------------------------------|---------|
|                      | Total (A)  | No. of employees/<br>workers covered (B) | % (B/A) | Total (C)  | No. of employees/<br>workers covered (D) | % (D/C) |
| <b>Employees</b>     |            |                                          |         |            |                                          |         |
| Permanent            | 229        | 229                                      | 100     | 155        | 155                                      | 100     |
| Other than Permanent | 117        | 117                                      | 100     | 49         | 49                                       | 100     |
| Total Employees      | 346        | 346                                      | 100     | 204        | 204                                      | 100     |
| <b>Workers</b>       |            |                                          |         |            |                                          |         |
| Permanent            | 3          | 3                                        | 100     | 02         | 02                                       | 100     |
| Other than Permanent | 2854       | 2854                                     | 100     | 1115       | 1115                                     | 100     |
| Total Workers        | 2857       | 2857                                     | 100     | 1117       | 1117                                     | 100     |

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

| Category             | FY 2024-25   |                       |         |                        |         | FY 2023-24   |                       |         |                        |         |
|----------------------|--------------|-----------------------|---------|------------------------|---------|--------------|-----------------------|---------|------------------------|---------|
|                      | Total<br>(A) | Equal to Minimum Wage |         | More than Minimum Wage |         | Total<br>(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            | 229          | 0                     | 0%      | 229                    | 100%    | 155          | 0                     | 0%      | 155                    | 100%    |
| Male                 | 217          | 0                     | 0%      | 217                    | 100%    | 152          | 0                     | 0%      | 152                    | 100%    |
| Female               | 12           | 0                     | 0%      | 12                     | 100%    | 3            | 0                     | 0%      | 03                     | 100%    |
| Other than Permanent | 117          | 0                     | 0%      | 117                    | 100%    | 49           | 0                     | 0%      | 49                     | 100%    |



| Category             | FY 2024-25   |                          |         |                           |         | FY 2023-24   |                          |         |                           |         |
|----------------------|--------------|--------------------------|---------|---------------------------|---------|--------------|--------------------------|---------|---------------------------|---------|
|                      | Total<br>(A) | Equal to Minimum<br>Wage |         | More than<br>Minimum Wage |         | Total<br>(D) | Equal to<br>Minimum Wage |         | More than<br>Minimum Wage |         |
|                      |              | No. (B)                  | % (B/A) | No. (C)                   | % (C/A) |              | No. (E)                  | % (E/D) | No. (F)                   | % (F/D) |
| Male                 | 108          | 0                        | 0%      | 108                       | 100%    | 45           | 0                        | 0%      | 45                        | 100%    |
| Female               | 9            | 0                        | 0%      | 9                         | 100%    | 4            | 0                        | 0%      | 4                         | 100%    |
| <b>Workers</b>       |              |                          |         |                           |         |              |                          |         |                           |         |
| Permanent            | 3            | 0                        | 0%      | 3                         | 100%    | 2            | 0                        | 0%      | 2                         | 100%    |
| Male                 | 2            | 0                        | 0%      | 2                         | 100%    | 1            | 0                        | 0%      | 1                         | 100%    |
| Female               | 1            | 0                        | 0%      | 1                         | 100%    | 1            | 0                        | 0%      | 1                         | 100%    |
| Other than Permanent | 2854         | 2655                     | 6.97%   | 199                       | 93.03   | 1117         | 1061                     | 94.9%   | 56                        | 5.01%   |
| Male                 | 2849         | 2650                     | 93.01%  | 199                       | 6.98%   | 1111         | 1055                     | 94.9%   | 56                        | 5.3%    |
| Female               | 5            | 5                        | 100%    | 0                         | 0%      | 6            | 6                        | 100%    | 0                         | 0%      |

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

a. Median remuneration / wages:

|                                     | Male   |                                                             | Female |                                                             |
|-------------------------------------|--------|-------------------------------------------------------------|--------|-------------------------------------------------------------|
|                                     | Number | Median Remuneration/salary/<br>wages of respective category | Number | Median Remuneration/salary/<br>wages of respective category |
| Board of Directors (BOD)            | 5      | NA                                                          | 1      | NA                                                          |
| Key Managerial Personnel            | 3      | 84,40,324.00                                                | 0      | 0                                                           |
| Employees other than BOD<br>and KMP | 323    | 36,78,137.00                                                | 21     | 12,60,158.00                                                |
| Workers                             | 2      | 25,97,534.00                                                | 1      | 19,64,666.00                                                |

b. Gross wages paid to females as % of total wages paid by the entity, in the following format: (excluding temporary workers)

|                                                 | FY 2023-24 | FY 2022-23 |
|-------------------------------------------------|------------|------------|
| Gross wages paid to females as % of total wages | 4.99%      | 2.07%      |

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?

YES, Head of HR is responsible for addressing human right impacts or issues caused or contributed to by the business. Details can be read through this link – [https://www.ngel.in/public/media\\_library/1/1a734719ba.pdf](https://www.ngel.in/public/media_library/1/1a734719ba.pdf)

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

We have established institutional mechanisms for grievance redressal, demonstrating our commitment to resolving stakeholder concerns in a timely and fair manner. To safeguard human rights, all significant investment agreements and contracts include clauses that minimize the risk of violations. We conduct regular monitoring to ensure compliance with regulations and internal policies.

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

|                             | FY 2023-24                  |                                             |         | FY 2022-23                  |                                             |         |
|-----------------------------|-----------------------------|---------------------------------------------|---------|-----------------------------|---------------------------------------------|---------|
|                             | Filed<br>during<br>the year | Pending<br>resolution at<br>the end of year | Remarks | Filed<br>during the<br>year | Pending<br>resolution at<br>the end of year | Remarks |
| Sexual Harassment           | 0                           | 0                                           |         | 0                           | 0                                           |         |
| Discrimination at workplace | 0                           | 0                                           |         | 0                           | 0                                           |         |





|                                   | FY 2023-24            |                                       |         | FY 2022-23            |                                       |         |
|-----------------------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
|                                   | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Child Labour                      | 0                     | 0                                     |         | 0                     | 0                                     |         |
| Forced Labour/Involuntary Labour  | 0                     | 0                                     |         | 0                     | 0                                     |         |
| Wages                             | 0                     | 0                                     |         | 0                     | 0                                     |         |
| Other human rights related issues | 0                     | 0                                     |         | 0                     | 0                                     |         |

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

|                                                                                                                              | FY 2023-24 | FY 2022-23 |
|------------------------------------------------------------------------------------------------------------------------------|------------|------------|
| Total complaints reported under Sexual harassment on of women at workplace (prevention, prohibition and redressal) act, 2013 | 0          | 0          |
| Complaints on posh as a % of Female employees / workers                                                                      | 0          | 0          |
| Complaints on posh upheld                                                                                                    | 0          | 0          |

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.  
NGEL has formed the Internal Complaints Committees at our operational locations where complaints against sexual harassment can be registered.
9. Do human rights requirements form part of your business agreements and contracts?  
Yes
10. Assessments for the year:

|                             | % 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%                                                                                                  |
| Other-Please specify        | 100%                                                                                                  |

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

No cases Found, hence not applicable.

## Leadership Indicators

- Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.  
Appropriate systems and mechanisms with time bound process for redressal, such as grievance Management System, Internal Complaints Committee, Whistle-blower Policy etc. are in place to allow for resolution of the issues raised under this policy.
- Details of the scope and coverage of any Human rights conducted due diligence.  
We have provided the training related to Human Rights internally but we will conduct human right due diligence comprehensively in order to understand it holistically.
- Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?  
Yes



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

|                             | % of value chain partners (by value of business done with such partners) that were assessments |
|-----------------------------|------------------------------------------------------------------------------------------------|
| Child Labour                | 100                                                                                            |
| Forced/Involuntary Labour   | 100                                                                                            |
| Sexual Harassment           | 100                                                                                            |
| Discrimination at workplace | 100                                                                                            |
| Wages                       | 100                                                                                            |
| Other-Please specify        | 100                                                                                            |

\* All the NTPC's vendor adheres to the Human rights policy which is covered under its GCC

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

No action was taken since no case were registered.

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

### Essential Indicators

## 1. Details of total energy consumption (in Giga Joules) and energy intensity, in the following format:

| Parameter                                                                                                                                                   | FY 2024-25      | FY 2023-24       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------------|
| <b>From Renewable Sources</b>                                                                                                                               |                 |                  |
| Total Electricity Consumption (A)                                                                                                                           | 412560          | 357048           |
| Total Fuel Consumption (B)                                                                                                                                  | -               | -                |
| Energy Consumption Through Other Sources (C)                                                                                                                | -               | -                |
| Total Energy Consumed From Renewable Sources (A+B+C)                                                                                                        | 412560          | 357048           |
| <b>From Non-Renewable Sources</b>                                                                                                                           |                 |                  |
| Total Electricity Consumption (D) consumed from grid (office and plants)                                                                                    | 95400           | 72360            |
| Total Fuel Consumption (E) (Diesel)                                                                                                                         | 3965.7          | 2515.25          |
| Energy Consumption Through Other Sources (F)                                                                                                                | -               | -                |
| <b>Total Energy Consumed From Non Renewable Sources (D+E+F)</b>                                                                                             | <b>99365.7</b>  | <b>74875.25</b>  |
| <b>Total Energy Consumed (A+B+C+D+E+F)</b>                                                                                                                  | <b>511925.7</b> | <b>431923.25</b> |
| <b>Energy Intensity Per Rupee Of Turnover</b> (Total Energy Consumed / Revenue From Operations)                                                             | .000023         | .000022          |
| <b>Energy Intensity Per Rupee Of Turnover Adjusted For Purchasing Power Parity (PPP)</b> (Total Energy Consumed / Revenue From Operations Adjusted For PPP) | 0.00048         | 0.00045          |
| <b>Energy Intensity In Terms Of Physical Output</b>                                                                                                         | 0.00001455      | 0.0000131        |
| Energy Intensity (Optional) – The Relevant Metric May Be Selected By The Entity                                                                             |                 |                  |

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

Yes, Assurance has been carried out by M/s Bureau Veritas





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.

**NA.**

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

| Parameter                                                                | FY 2024-25 | FY 2023-24 |
|--------------------------------------------------------------------------|------------|------------|
| <b>Water withdrawal by source (in kilolitres)</b>                        |            |            |
| (i) Surface water                                                        | 24950      | 0          |
| (ii) Groundwater                                                         | 307125     | 340254.1   |
| (iii) Third party water                                                  | 9361       | 14838      |
| (iv) Seawater / desalinated water                                        | 0          | 0          |
| (v) Others                                                               | 6204       | 5830       |
| Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v) | 347640     | 360922.1   |
| Total volume of water consumption (in kilolitres)                        | 347640     | 360922.1   |
| Water intensity per rupee of turnover (Water consumed / turnover)        | .0000157   | 0.00001839 |
| Water intensity in terms of physical output (KI/kWh)                     | 0.000051   | 0.0000633  |

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

Yes, Assurance has been carried out by M/s Bureau Veritas

4. Provide The Following Details Related to Water Discharged:

| Parameter                                                             | FY 2024-25 | FY 2023-24 |
|-----------------------------------------------------------------------|------------|------------|
| Water Discharge by Destination And Level Of Treatment (In Kilolitres) | 358291.5   | 356773.1   |
| (I) To Surface Water                                                  | -          | -          |
| - No Treatment                                                        | -          | -          |
| - With Treatment – Please Specify Level Of Treatment                  | -          | -          |
| (Ii) To Groundwater                                                   | 358291.5   | 356773.1   |
| - No Treatment                                                        | 358291.5   | 356773.1   |
| - With Treatment – Please Specify Level Of Treatment                  | -          | -          |
| (Iii) To Seawater                                                     | -          | -          |
| - No Treatment                                                        | -          | -          |
| - With Treatment – Please Specify Level Of Treatment                  | -          | -          |
| (Iv) Sent To Third-Parties                                            | -          | -          |
| - No Treatment                                                        | -          | -          |
| - With Treatment – Please Specify Level Of Treatment                  | -          | -          |
| (V) Others                                                            | -          | -          |
| - No Treatment                                                        | -          | -          |
| - With Treatment – Please Specify Level Of Treatment                  | -          | -          |
| Total water discharged (in kilolitres)                                | 358291.5   | 356773.1   |

The water is mainly sourced from the surface water and is used for cleaning of the solar panels and again discharged back to the ground without being polluted.

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

**NA**



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

| Parameter                                | Please specify unit | FY 2024-25 | FY 2023-24 |
|------------------------------------------|---------------------|------------|------------|
| Nox (DG)                                 | Metric tonnes       |            |            |
| SOx                                      | Metric tonnes       |            |            |
| Particulate matter (PM) (DG)             | Metric tonnes       |            |            |
| Persistent organic pollutants (POP)      | Metric tonnes       |            |            |
| Volatile organic compounds (VOC)         | Metric tonnes       |            |            |
| Hazardous air pollutants (HAP) (Mercury) | Metric tonnes       |            |            |
| Others –                                 | Metric tonnes       |            |            |

Note: Since we are in the business of white category of industry, so no emissions are produced while generation of power.

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

| Parameter                                                                                                                                                                                          | Unit                                              | FY 2024-25   | FY 2023-24   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|--------------|--------------|
| <b>Total Scope 1 emissions</b><br>(Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                    | Metric tonnes of CO <sub>2</sub> equivalent       | 295.54       | 187.45       |
| <b>Total Scope 2 emissions</b><br>(Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                    | Metric tonnes of CO <sub>2</sub> equivalent       | 19697.33     | 14627.24     |
| Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)                                                                      | Metric tonnes of CO <sub>2</sub> equivalent / (₹) | 0.0000009048 | 0.0000007549 |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) | Metric tonnes of CO <sub>2</sub> equivalent/ US\$ | 0.0000187    | 0.0000155    |
| <b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>                                                                                                                    | Metric tonnes of CO <sub>2</sub> equivalent/ kWh  | 0.0000029    | 0.0000029    |
| <b>Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity</b>                                                                                 |                                                   |              |              |

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

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

In line with India 's target to meet India's Climate Change (NDC) commitments of emission reduction, the Company has taken various initiatives such as 1) Supporting low carbon economy. 2) Providing low carbon energy and decarbonizing the grid. 3) Focus on CO<sub>2</sub> emission reduction. 4) Matching the load curve through hybrid (solar +wind) power plant.





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

| Parameter                                                                                                                                                                                                                              | FY 2024-25    | FY 2023-24    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|
| <b>Total Waste generated (in metric tonnes)</b>                                                                                                                                                                                        |               |               |
| Plastic waste (A)                                                                                                                                                                                                                      | 3.36          | 0.031         |
| E-waste (B)                                                                                                                                                                                                                            | 506.4         | 145.63        |
| Bio-medical waste (C)                                                                                                                                                                                                                  | 0.003         | .00022        |
| Construction and demolition waste (D)                                                                                                                                                                                                  |               | 0             |
| Battery waste (E)                                                                                                                                                                                                                      | 3.72          | 0             |
| Radioactive waste (F)                                                                                                                                                                                                                  | 0             | 0             |
| Other Hazardous waste. Please specify, if any (spent resin, used lube oil, containers of hazardous waste, insulation waste, FO sludge). (G)                                                                                            | 0             | 0             |
| Other Non-hazardous waste generated (H). Please specify, if any.(ferrous, non-ferrous, municipal solid waste-biodegradable, municipal solid waste – non degradable) (Break-up by composition i.e. by materials relevant to the sector) | 304.9         | 2.5           |
| <b>Total (A+B + C + D + E + F + G + H)</b>                                                                                                                                                                                             | <b>818.38</b> | <b>148.16</b> |
| <b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)</b>                                                                                           |               |               |
| <b>Category of waste</b>                                                                                                                                                                                                               |               |               |
| (i) Recycled                                                                                                                                                                                                                           | 3.52          | 0.5           |
| (ii) Re-used                                                                                                                                                                                                                           | .003          | -             |
| (iii) Other recovery operations                                                                                                                                                                                                        | 689.50        | -             |
| <b>Total</b>                                                                                                                                                                                                                           | <b>693.02</b> | <b>0.5</b>    |
| <b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>                                                                                                                      |               |               |
| <b>Category of waste</b>                                                                                                                                                                                                               | -             | -             |
| (i) Incineration                                                                                                                                                                                                                       | -             | -             |
| (ii) Landfilling                                                                                                                                                                                                                       | -             | 0.5           |
| (iii) *Other disposal operations                                                                                                                                                                                                       | 125.36        | 147.16        |
| <b>Total</b>                                                                                                                                                                                                                           | <b>125.36</b> | <b>147.66</b> |

\*Waste mentioned under “Other disposal operations” category are kept at scrapyard at respective sites and shall be disposed as per the norms.

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

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

We are dedicated to handling and disposing of all waste generated on our premises in an environmentally friendly, socially responsible, and commercially viable manner. Our comprehensive waste management approach includes collection, segregation, transportation, processing, recycling, and disposal of different types of waste. Our primary goal is to maximize resource utilization, minimizing the waste that must be disposed of. However, when disposal is necessary, we ensure full compliance with rules and regulatory requirements. Managing hazardous and non-hazardous waste generated by our power plants is governed by regulations.

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 n o , the reasons thereof and corrective action taken, if any. |
|--------|--------------------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | Shimbhu ka Bhurj-II            | Power generation   | Yes (GIB area, Bird diverters Installed on transmission lines)                                                                                                |
| 2      | Ayodhya                        | Power generation   | Yes                                                                                                                                                           |
| 3      | Radhanpur                      | Power generation   | Yes                                                                                                                                                           |
| 4      | Bhainsara                      | Power generation   | Yes (GIB area, Bird diverters Installed on transmission lines)                                                                                                |
| 5      | Shajapur                       | Power generation   | Yes                                                                                                                                                           |
| 6      | Mesanka                        | Power generation   | Yes                                                                                                                                                           |
| 7      | Sadla                          | Power generation   | Yes                                                                                                                                                           |

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 |
|--------------------------------------------------------------------------|----------------------|------|-------------------------------------------------------------|--------------------------------------------------|-------------------|
| EIA notification is not applicable for renewable energy power generation | NA                   | NA   | NA                                                          | NA                                               | NA                |

EIA notification is not applicable for renewable energy power generation.

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

Yes, NGEL is compliant with the applicable environmental law/ regulations/ guidelines in India

## Leadership Indicators

1. Please provide details of total Scope 3 emissions & its intensity.

Study not conducted for Scope 3 emissions accounting.

2. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

We have installed Bird diverters to play a crucial role in protecting Great Indian Bustards (GIBs) in their habitat, primarily by reducing collisions with power lines. These diverters act as visual markers, making power lines more visible to GIBs, allowing them to avoid collisions and reduce mortality caused by power lines.

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

| Sr. No | Initiative undertaken                     | Details of the initiative (Web-link, if any, may be provided along-with summary)                                | Outcome of the initiative                                               |
|--------|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| 1      | Robotic Dry Cleaning of Modules           | Robotic dry cleaning is employed fully at Devikot, Bhensada Power plants and partially at SKB-1, SKB-2, Ayodhya | Module efficiency improvement, Saving of water resource in desert areas |
| 2.     | Drone Thermography of Solar module arrays | Deployed Drone based thermography in power plants to identify potential losses in DC power, thereby             | Solar resource Efficiency improvement                                   |





| Sr. No | Initiative undertaken                                | Details of the initiative (Web-link, if any, may be provided along-with summary)                  | Outcome of the initiative                                      |
|--------|------------------------------------------------------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------|
| 3      | Scrap disposal through Government approved Recyclers | All types of scrap materials is being disposed through Government approved recycling agencies     | Improved Waste management                                      |
| 4      | Use High efficiency Solar PV Bifacial modules        | All our new power plants use High efficiency Bifacial solar PV modules for electricity generation | Solar resource Efficiency improvement                          |
| 5      | Recharge Pits                                        | Recharge Pits have been constructed in power plant area order to recharge the ground water.       | Due to water recharge, water level is maintained in this area. |

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

All NGEL Project/stations have Disaster Management plans in place. And they have tie ups with local district administration offices, including fire departments, for any emergency.

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

Waste generation from Packaging materials, Cable drums and electrical cable waste during project execution phase. All types of scrap materials are being disposed through Government approved recycling agencies only.

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

0%

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

### Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations: 01
- 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      | Global Alliance for Sustainable Energy               | National                                                           |

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

No action taken as there was no case of issues related to anti- competitive during the Financial Year 2024-25.

### Leadership Indicators

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

| S. No.         | Public policy advocated | Method resorted for such advocacy | Whether information available in public domain? (Yes/No) | Frequency of review by Board (Annually/Half/Yearly/Quarterly/ Others - please specify) | Web Link, if available |
|----------------|-------------------------|-----------------------------------|----------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------|
| Not Applicable |                         |                                   |                                                          |                                                                                        |                        |



## PRINCIPLE 8 Businesses should promote inclusive growth and equitable development.

### Essential Indicators

- Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.  
NA (SIA shall be conducted after 3 years of the completion of CSR Projects)
- Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format: NA
- Describe the mechanisms to receive and redress grievances of the community. In order to facilitate resolution of grievances in transparent and time bound manner NTPC, the holding company has developed an interactive grievance redressal mechanism which can be accessed through our website at <https://www.ntpc.co.in/grievance> In addition to this, grievances are also received through RTI, which are answered in a time-bound manner.
- Percentage of input material (inputs to total inputs by value) sourced from suppliers:

|                                                                     | FY 2024-25 | FY 2023-24 |
|---------------------------------------------------------------------|------------|------------|
| Directly sourced from MSMEs/ small producers                        | 70%        | 34.9%      |
| Sourced directly from within the district and neighboring districts | *          | *          |

NGEL is procuring items centrally to be supplied from any place within India, and it is not limited to any district.

- 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 | FY 2023-24 |
|--------------|------------|------------|
| Rural        | 25.83%     | 29.49%     |
| Semi-urban   | 13.11%     | 9.17%      |
| Urban        | 59.38%     | 60.18%     |
| Metropolitan | 1.68%      | 1.16%      |

### Leadership Indicators

- Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above): NA
- Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies: - NIL
- (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

Yes. NGEL follows a preferential procurement policy aligned with the 'Public Procurement (Preference to Make in India)' Guidelines, aimed at enhancing the share of indigenous goods and services. NGEL has also implemented the Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012, as amended from time to time, which mandates preference to MSE (Micro and small enterprise) bidders for procurement of goods and services. These measures collectively strengthen domestic supply chains, support inclusive economic development, and promote self-reliance.

- From which marginalized /vulnerable groups do you procure?

NGEL gives preference to Micro and Small Enterprises (MSEs) in various Procurements, as per the Government of India procurement policies for MSE.





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

During FY 24-25, procurement from MSEs constituted approximately ₹39.14 crore out of ₹55.82 crore, i.e., 70% of total procurement.

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge: NA
5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved. NA
6. Details of beneficiaries of CSR Projects:

Contribution of CSR budget amount is deposited as per the Schedule VII of Section 135 of Companies Act 2013.

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

### Essential Indicators

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

We regularly engage with our customers at different RPC forums, One to one meeting etc. where we reach out to them and collect feedback/expectations.

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

|                                                                                        | As a percentage to total turnover |
|----------------------------------------------------------------------------------------|-----------------------------------|
| Environmental and social parameters relevant to the product Safe and responsible usage | 0                                 |
| Recycling and/or safe disposal                                                         | 0                                 |

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

|                                | FY 2024-25               |                                   | Remarks | FY 2023-24               |                                   | 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                                 |         | 0                        | 0                                 | -       |
| Advertising                    | 0                        | 0                                 |         | 0                        | 0                                 | -       |
| Cyber-security                 | 0                        | 0                                 |         | 0                        | 0                                 | -       |
| Delivery of essential services | 0                        | 0                                 |         | 0                        | 0                                 | -       |
| Restrictive Trade Practices    | 0                        | 0                                 |         | 0                        | 0                                 | -       |
| Unfair Trade Practices         | 0                        | 0                                 |         | 0                        | 0                                 | -       |
| Other                          | 0                        | 0                                 |         | 0                        | 0                                 | -       |

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

|                   | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary recalls | NA     | NA                 |
| Forced recalls    | NA     | NA                 |

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

NGEL, being a subsidiary of NTPC is following cyber security policy of NTPC available at <https://ntpc.co.in/sites/default/files/policy-documents/CCIT-IMS-PLCY-CSP.pdf>.



6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services: NA
7. Provide the following information relating to data breaches:
  - a. Number of instances of data breaches: Zero
  - b. Percentage of data breaches involving personally identifiable information of customers: Zero
  - c. Impact, if any, of the data breaches: Nil

### Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).  
The information of our products and services can be found at our website <https://www.ngel.in/>
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.  
We offer customer support in various areas, including health and safety through workshops and seminars, with safety instructions displayed in local languages.
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.  
NGEL has the Regional Power Committee (RPC) and Load Dispatch Centers (RLDCs and SLDCs) which ensure coordination within their respective regions.
4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/ Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? Not applicable
5. Provide the following information relating to data breaches:
  - (a) Number of instances of data breaches along-with impact: Zero
  - (b) Percentage of data breaches involving personally identifiable information of customers: Zero





## Independent Assurance Statement

To

**NTPC Green Energy Limited (NGEL)**  
**NTPC BHAWAN, CORE -7, SCOPE COMPLEX 7 INSTITUTIONAL AREA,**  
**LODI ROAD DELHI NEW DELHI DL IN**

### Introduction and Objective of Work

BUREAU VERITAS has been engaged by NTPC Green Energy Limited (hereinafter abbreviated as “NGEL”) to conduct an independent assurance of the Business Responsibility and Sustainability Report Core (hereinafter abbreviated as “BRSR Core”), consisting of the Key Performance Indicators (KPIs) under Environment, Social and Governance (ESG) attributes, which are mentioned in Annexure I, as prescribed under the Securities and Exchange Board of India (SEBI) Circular dated 12<sup>th</sup> July, 2023.

### Intended User

The assurance statement is made solely for “NGEL and its stakeholders” as per the governing contractual terms and conditions of the assurance engagement contract between “NGEL” and “Bureau Veritas”. To the extent that the law permits, we owe no responsibility and do not accept any liability to any party other than “NGEL” for the work we have performed for this assurance report, or our conclusions stated in the paragraph below.

### Reporting Criteria

Reporting Framework based on BRSR Core, Business Responsibility and Sustainability Report as per Annexure 1 of the SEBI circular (SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023) and SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024, for BRSR Core KPIs.

The reported information of BRSR core based on following nine ESG attributes:

1. Green-house gas (GHG) footprint
2. Water footprint
3. Energy footprint
4. Embracing circularity - details related to waste management by the entity
5. Enhancing Employee Wellbeing and Safety
6. Enabling Gender Diversity in Business
7. Enabling Inclusive Development
8. Fairness in Engaging with Customers and Suppliers
9. Open-ness of business

### Assurance Standards Used

Bureau Veritas conducted reasonable assurance of BRSR Core in accordance with the requirements of the International Federation of Accountants (IFAC) International Standard on Assurance Engagement (ISAE) 3000 (Revised) with Reasonable Assurance. Under this standard, Bureau Veritas has reviewed the information presented in the report against the characteristics of relevance, completeness, materiality, reliability, neutrality, and understandability.

### Scope and Boundary of Assurance

- » Checking that the data and information included in the BRSR Core (sub-set of BRSR), consisting of a set of Key Performance Indicators (KPIs) / metrics under 9 ESG attributes for the reporting period from 01.04.2024 to 31.03.2025 was fairly presented without material misrepresentation.
- » Appropriateness and robustness of underlying reporting systems and processes, used to collect, analyse, and review the information reported.



**Type of Assurance (level):** Reasonable

### The Methodology Adopted for Assurance

Bureau Veritas conducted a sustainability assurance process for NGEL's BRSR core disclosures for April 1, 2024, to March 31, 2025, following SEBI's BRSR guidelines. Our procedures, tailored to the provided data and associated risks, included:

- » Assessing report preparation against BRSR Core parameters.
- » Evaluating assumptions, data estimation, and systems for accuracy and adherence to materiality, inclusivity, and responsiveness principles.
- » Verifying quantification and analysis processes through site visits and discussions with corporate and operational personnel.
- » Reviewing stakeholder engagement, materiality assessments, and data compilation processes at corporate and plant levels.
- » Auditing claims and data streams for accuracy in collection, transcription, and aggregation.
- » Evaluating ESG policies, practices, and GHG emissions calculations for reliability and fairness.
- » Ensuring no misrepresentation of disclosures through review of evidence and backup data.
- » Discussed data presented in the report and the associated backup data with concerned personnel at NEGL Headquarters.

### Limitations and Exclusions

The assurance is limited to the above-mentioned scope of work and excludes the information relating to:

- » Data related to the Company's financial performance disclosures.
- » Activities and practices followed outside the defined assurance period stated herein above.
- » Positional statements, expressions of opinion, belief, aim, or future intention by "NGEL" and statements of future commitment.
- » The assurance does not extend to the activities and operations of "NGEL" outside of the scope and geographical boundaries mentioned in the report as well as the operations undertaken by any other entity that may be associated with or have a business relationship with "NGEL".
- » Compliance with any Environmental, Social, and legal issues related to the regulatory authority.
- » Any of the statements related to company aspects or reputation.

### Conclusion

Bureau Veritas conducted a comprehensive review of NGEL's BRSR core disclosures for the period April 1, 2024, to March 31, 2025, as presented in its Report. Based on the procedures performed, evidence obtained, and information and explanations provided by management, and subject to the inherent limitations outlined in the Report, in our opinion, NGEL's BRSR core disclosures are, in all material respects, prepared in accordance with the Securities and Exchange Board of India's (SEBI) BRSR guidelines.

As part of our independent reasonable assurance engagement, we rigorously evaluated the robustness and appropriateness of the underlying reporting systems and processes used to collect, analyse, and validate the reported information. Our assessment confirms that these systems are effectively designed and implemented to ensure alignment with SEBI's BRSR framework, supporting the accuracy, reliability, and completeness of the disclosures.

### Responsibilities

NGEL is completely responsible for the report contents, identification of material topics, and data reporting structure. The selection of reporting criteria, reporting period, reporting boundary, monitoring, and measurement of data, preparation, and





presentation of information for the report are the sole responsibility of the management of “NGEL”. Bureau Veritas (BV) was not involved in the drafting or preparation of the report and any other backup data for the reporting period. The responsibility of BV was to provide reasonable independent assurance for the sustainability of non- financial disclosures as described in the scope of assurance.

The said assessment is properly based on the assumption that the data and information provided in the report are proper and without any discrepancy. Bureau Veritas shall not be held liable or responsible for any type of decision a person or entity would make based on this assurance statement. While reading the assurance statement, stakeholders shall recognize and accept the limitations and scope as mentioned above.

### Uncertainty

The reliability of assurance is subject to uncertainty(ies) that is inherent in the assurance process. Uncertainties stem from limitations in quantification models used, assumptions, or data conversion factors used or may be present in the estimation of data used to arrive at results. Our conclusions with respect to this assurance are naturally subject to any inherent uncertainty(ies) involved in the assurance process.

### Statement of Independence, Impartiality, and Competence

Bureau Veritas is an independent professional services company that specializes in Quality, Health, Safety, Social, and Environmental Management with almost 190 years of history in providing independent assurance services. Bureau Veritas has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities. We are particularly vigilant in the prevention of conflicts of interest.

No member of the assurance team has a business relationship with “NGEL”, its Directors, Managers, or officials beyond that required of this assignment. We have conducted this verification independently and there has been no conflict of interest.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical, and health & safety information, systems, and processes and an excellent understanding of Bureau Veritas standard methodology for the assurance BRSR.

**Amit Kumar**  
Lead Assurer  
Bureau Veritas (India) Private Limited  
Noida, India  
Dt: July 29, 2025

**Munji Rama Mohan Rao**  
Technical Reviewer  
Bureau Veritas (India) Private Limited  
Hyderabad, India  
Dt: July 29, 2025

