नालको NALCO

संदर्भ/Ref. : NBC/S/4.5 & 4.5(A)/2026/1175

दिनांक/Dated:07.08.2026

To, प्रबंधक/The Manager बीएसई लिमिटेड/BSE Limited, फीरोज जीजीभोय टावर्स/ Phiroj Jeejeebhoy Towers, दलाल स्ट्रीट/Dalal Street, मुम्बई/MUMBAI- 400 001 **स्क्रिप कोड/Scrip Code: 532234**	To, प्रबंधक/The Manager अनुसूचन विभाग/Listing Department नेशनल स्टॉक एक्सचेंज ऑफ इंडिया लि., National Stock Exchange of India Ltd., एक्सचेंज प्लाजा, बांद्रा-कुर्ला कम्प्लेक्स, Exchange Plaza, Bandra-Kurla Complex, बांद्रा ईस्ट/Bandra East, मुम्बई/ MUMBAI-400 051 **प्रतीक/Symbol: NATIONALUM**

विषय/ वित्तीय वर्ष 2025-26 के लिए व्यावसायिक उत्तरदायित्व और स्थिरता रिपोर्ट।

Sub: Business Responsibility and Sustainability Report for the financial year 2025-26.

महोदय/Dear Sir,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed please find the Business Responsibility and Sustainability Report for the financial year 2025-26. The said report also forms part of the Annual Report for the financial year 2025-26, submitted to the Stock Exchanges vide our letter dated 07.08.2026.

This is for your information and record/ आपकी जानकारी और अभिलेख हेतु।

Thanking you/ धन्यवाद

भवदीय/Yours faithfully,
कृते नेशनल एल्यूमिनियम कंपनी लिमिटेड
For National Aluminium Co. Ltd.

Bharat Kumar Sahu

Digitally signed by Bharat Kumar Sahu
Date: 2026.08.07 17:55:32 +05'30'

(बी. के. साहू)/(B. K. Sahu)
कंपनी सचिव और अनुपालन अधिकारी /
Company Secretary & Compliance Officer
ACS: 9953

Encl.: As above

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT FOR 2025-26

SECTION A: GENERAL DISCLOSURES

This section provides an overview of NALCO's organisational profile, business operations, and the reporting boundary adopted for this BSRR. It also outlines the Company's principal business activities, operational footprint, workforce, and locations, providing context for the disclosures presented in this report.

IR Capitals	Stakeholders	SDGs
Human Capital **Risk Management** **Financial Capital**	**External: Investors,** **Suppliers,** **Community, Shareholders** **Internal: Employees**	8, 9, 10, 17

I. Details of the listed entity

1	**Corporate Identity Number (CIN) of the Listed Entity:**	L27203OR1981GOI000920
2	**Name of the Listed Entity:**	National Aluminium Company Limited
3	**Year of incorporation:**	07th January, 1981
4	**Registered office address:**	NALCO BHAWAN, Plot No. P/1, Nayapalli, Bhubaneswar -751013, Odisha, India
5	**Corporate address:**	NALCO BHAWAN, Plot No. P/1, Nayapalli, Bhubaneswar -751013, Odisha, India
6	**E-mail:**	company_secretary@nalcoindia.co.in
7	**Telephone:**	(0674) 2301988-2301999
8	**Website:**	https://www.nalcoindia.com
9	**Financial year for which reporting is being done:**	2025-26
10	**Name of the Stock Exchange(s) where shares are listed:**	1. National Stock Exchange of India Ltd (Scrip Code: NATIONALUM) 2. BSE Limited (Scrip Code: 532234)
11	**Paid-up Capital:**	₹ 918.32 Crores
12	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:**	Name: Shri Pankaj Kumar Sharma Director (Production) Telephone: 0674-2300660 **email id:** dirprod@nalcoindia.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):**	Standalone
14	**Name of Assessment or Assurance Provider:**	TUV SUD South Asia Pvt. Ltd.
15	**Type of Assessment or Assurance obtained:**	Reasonable Assurance on BRSR CORE

II. Products/services:

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Mining & Quarrying	Other Mining & Quarrying Activities	27 %
2	Manufacturing	Manufacture of basic metals	73 %

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

Sl. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Aluminium products	242005	73%
2	Alumina products	242003	27%

III. Operation:

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

Location	Number of plants	Number of offices	Total
National	17*	6**	23
International	0	0	0

** Plant sites- Bauxite Mines- Damanjodi, Alumina Refinery-Damanjodi, Aluminium Smelter- Anugola, Captive power Plant- Anugola. Utkal D&E Coal Mines-Anugola. Wind Power Units at locations: Gandikotta (AP), Luderva at Jaisalmer, Devikot at Jaisalmer, Sangli (Maharashtra, Kayathar (Tamilnadu); Stockyards at New Delhi, Jaipur, Baddi, Chennai, Visakhapatnam, Kolkota and Raipur.*

***Offices: Corporate Offices – Bhubaneswar, Regional Offices- New Delhi, Mumbai, Chennai, Kolkata, Port office at Visakhapatnam.*

19. Markets served by the entity:

a. Number of locations:

	Locations	Number
a.	National (No. of States)	23
	International (No. of Countries)	11
b.	What is the contribution of exports as a percentage of the total turnover of the entity?	27%
c.	A brief on types of customers	Alumina and Aluminium products are sold to domestic customers through a Memorandum of Understanding (MOU) agreements and by participating in tenders. Sales to international customers are conducted through online global tenders.

IV. Employees:

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	EMPLOYEES					
1.	Permanent (D)	1715	1610	93.87%	105	6.12%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	Total employees (D+E)	1715	1610	93.87%	105	6.12%
	WORKERS					
4.	Permanent (F)	3149	2912	92.47%	237	7.52%
5.	Other than Permanent (G)	16722	15787	94.41%	935	5.59%
6.	Total workers (F+G)	19871	18699	94.10%	1172	5.90%

b. Differently abled Employees and workers:

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	36	33	91.67%	3	8.33%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D+E)	36	33	91.67%	3	8.33%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	61	54	88.52%	7	11.47%
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F+G)	61	54	88.52%	7	11.47%

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No.(B)	%(B/A)
Board of Directors	11	1	9.1%
Key Management Personnel	7[1]	0	0

Note : [1]*Functional directors included in KMP*

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

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees (Executives)	**5.58%**	**1.97%**	**5.37%**	4.78%	4.21%	4.74%	8.01%	6.78%	7.94%
Permanent Workers (Non-Executives)	**7.74%**	**4.37%**	**7.49%**	10.18%	7.54%	9.99%	8.99%	4.26%	8.67%

V. Holding, Subsidiary and Associate Companies (Including Joint Ventures):

23. (a) Name of holding / subsidiary / associate companies / joint ventures:

Sl. 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.	Utkarsha Aluminium Dhatu Nigam Limited	Associate (Joint Venture)	50%	No
2.	Khanij Bidesh India Limited	Associate (Joint Venture)	40%	No
3.	Angul Aluminium Park Private Limited	Associate (Joint Venture)	49%	No
4.	GACL-NALCO Alkalies & Chemicals Private Limited	Associate (Joint Venture)	40%	No

VI. CSR Details:

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013(Yes/No): Yes

(ii) Turnover (in `): ₹17,729.23 crore

(iii) Net worth (in `): ₹ 21,862.76 crore

VII. Transparency and Disclosure Compliances:

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025– 26 Current Financial Year			FY 2024– 25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	0	0	-	0	0	-
Investors (other than shareholders)	NA	0	0	-	0	0	-
Shareholders	Yes The Company has put in place a Grievance Redressal Mechanism for its shareholders which can be accessed in the following link: https://nalcoindia.com/investor-services/contact-us/, However there is no grievance redressal policy framed by the company.	552	4	-	840	2	-
Employees and workers	Yes Web-link of the Grievance Redressal policy/procedure for executives - http://nalcoinsight.nalcoindia.co.in/HrManual/pdf/2.CDA%20Rules/2.03-grievance_exec.pdf and for non-executives: - http://nalcoinsight.nalcoindia.co.in/HrManual/pdf/2.CDA%20Rules/2.04-grievance_nonex.pdf	19	01	All Locations	0	NA	-
Customers	Yes For customers the grievance redressal mechanism is well-established as part NALCO's internal Marketing Guidelines. There is no policy documented for the same.	30	2	02 Complaints received in late Mar'26.	0	NA	-
Value Chain Partners (Suppliers / Vendors)	Yes https://samadhaan.msme.gov.in & https://champions.gov.in	2	0	-	4	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:

Sl. 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)
Environmental					
1	Waste Management	R/O	Alumina refining and thermal power generation generates significant quantities of red mud and ash, requiring safe storage and disposal. Increasing regulatory scrutiny and environmental concerns necessitate responsible waste management. At the same time, waste utilization presents potential value creation opportunities.	Adoption of red mud and Ash utilization initiatives, strengthening of waste handling systems, proper disposal practices, and collaboration with research institutions for recovery.	Negative: Capex and operational costs for storage, handling, and compliance. Positive: Revenue generation from by-products and reduced long-term liability.

Sl. 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)
2	Water Management	R/O	Aluminium refining and thermal power generation are water-intensive, with increased regulatory oversight and competition for water resources in operational regions. Efficient water management is critical for sustainability.	Implementation of closed-loop water systems, zero liquid discharge mechanisms, recycling and reuse initiatives, and rainwater harvesting structures across plants and mines.	Negative: Initial capex for infrastructure. Positive: Lower freshwater procurement cost and improved operational continuity.
3	GHG Emissions	R/O	Aluminium production with thermal power is highly energy-intensive, leading to significant greenhouse gas emissions. Emerging global carbon regulations and mechanisms such as CCTS & CBAM increase compliance risks, while low-carbon aluminium presents growth opportunities.	Transition toward renewable energy sourcing, improvement in energy efficiency, deployment of emission reduction technologies, and development of low-carbon aluminium products aligned with global standards.	Negative: Transition and technology adoption costs. Positive: Enhanced market access, ESG investor attractiveness, and premium pricing opportunities.
4	Energy Management	R/O	Power consumption constitutes a major portion of production cost. Dependence on coal-based captive power increases exposure to fuel cost volatility and environmental regulations.	Adoption of energy efficiency monitoring systems and implementation of energy saving opportunities.	Positive: Long-term cost savings and improved margins. Negative: Upfront investment in infrastructure transition.
5	Biodiversity & Resource use	R	Mining activities may impact land use, forests, and biodiversity, especially in sensitive ecological zones, leading to adverse reactions.	Implementation of progressive mine closure plans, land reclamation and afforestation programs, biodiversity conservation initiatives, and adherence to environmental clearance conditions.	Negative: Costs associated with reclamation and compliance. Positive: Strengthened license to operate and reduced regulatory disruptions.
6	Air Quality	R	Emissions from smelter, refinery, and thermal power plants can contribute to air pollution, leading to regulatory action and community health concerns.	Installation and upgradation of emission control equipment such as Electrostatic Precipitators (ESPs), Fluorine absorption systems and continuous emission monitoring.	Negative: Capex and maintenance costs. Positive: Avoidance of penalties and improved stakeholder trust.
			Social		
7	Occupational Health & Safety	R/O	Operations involve significant safety risks, including exposure to hazardous conditions, which could result in injuries, fatalities, and productivity loss.	Implementation of robust safety management systems, regular training programs, adoption of digital safety monitoring tools, and continuous safety audits and awareness campaigns.	Negative: Costs arising from incidents and insurance. Positive: Higher productivity, reduced downtime, and lower long-term liabilities.
8	Community Relations	R/O	Mining operations are closely linked to local communities. Social acceptance and support are crucial for uninterrupted operations and project expansions.	Focus on CSR initiatives including healthcare, education, livelihood generation, infrastructure development, and proactive stakeholder engagement.	Negative: CSR expenditure. Positive: Strong community relationships ensuring operational stability and reduced conflict risk.
9	Labour Management & Employee Well being	R/O	Workforce engagement, industrial relations, and employee well-being directly influence operational efficiency and workforce stability.	Employee welfare schemes, skill development programs, performance management systems, and regular engagement with employee unions.	Positive: Improved morale and productivity. Negative: Incremental costs on welfare and engagement programs.

Sl. 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)
Governance					
10	Risk Management	R/O	Exposure to commodity price volatility, regulatory changes, operational disruptions, and strategic risks necessitates a structured risk management approach.	Implementation of Enterprise Risk Management (ERM) framework, regular risk assessments, mitigation planning, and hedging strategies where applicable.	Positive: Improved resilience and decision-making. Negative: Costs associated with risk mitigation mechanisms.
11	Business Ethics & Anti Corruption	R	There is significant scrutiny around governance and transparency, with risks of reputational damage from unethical practices.	Strong code of conduct, vigilance mechanisms, internal audits, whistleblower policies, and compliance monitoring systems.	Negative: Legal and reputational risks if non-compliant. Positive: Strengthened trust among stakeholders.
12	R&D Innovation	O	Technological innovation is essential to improve efficiency, reduce costs, and develop sustainable production processes and products.	Investment in R&D for process optimization, alternate raw materials, waste utilization technologies, and collaboration with academic institutions.	Positive: Cost reduction, efficiency gains, and new revenue streams from innovative solutions.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section outlines NALCO's governance framework, policies, and management processes for implementing the NGRBC Principles. It highlights the Company's approach to ESG oversight, stakeholder engagement, policy implementation, and due diligence, demonstrating how sustainability is integrated into its business operations and decision-making.

IR Capitals	Stakeholders	SDGs
Human Capital **Governance**	**External: Investors, Suppliers, Community, Shareholders** **Internal: Employees**	

Sl. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.	(a) Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	(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	https://www.nalcoindia.com/company/policies-docs/ and specifically https://www.nalcoindia.com/wp-content/uploads/2021/08/Sustainable-Development-Policy-19-01-25.pdf								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	No	No	Yes	No	Yes	Yes	No	No	No

Sl. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
4.	Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	ISO 9001 ISO 14001 ISO 45001 ISO 50001	SA 8000 ISO 45001	-	SA 8000	ISO 14001 ISO 50001	-	-	ISO 9001 ISO 27001
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Quantitative Annual targets are set out for the financial year in the Annual Business Plan (ABP) covering all Units and functions to track performance in key areas such as production, procurements, specific consumptions, quality, environment, occupational health and safety (OH&S), and energy. Quantitative targets are also set in consonance with the ABP within the Integrated Management System (ISO9001, ISO14001 & ISO14001) and Energy Management System (ISO50001). The most significant commitments and goals in the ESG dimensions include: • Target of *Zero LTFR* through strong safety systems and training. • 100% adherence to all statutory and regulatory requirements. • GHG emission intensity reduction under the CCTS scheme of MoEF, GoI • 100% ash utilisation • CSR expenditure targets								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Performance against the targets set out in the Annual Business Plan (ABP) and also in the Integrated Management System and energy management systems are reviewed for achievements annually and also, at defined intervals in between, by the departments & units. During the reporting year, • Zero fatality was achieved across the operations. For, LTIFR & injury statistics response to Principle 3 essential indicator 11 may be referred • All statutory and regulatory required were adhered to without deviation • Achievements against GHG emission intensity reduction targets will be made final after verification by Accredited Agencies • Ash utilisation at the CPP and Refinery were 108.78 % and 100.89 % resp. • For CSR expenditure, amount spent & provisioned was INR 80.77 Crores against obligation of 79.13 Crores								
Governance, leadership, and oversight										
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	We are pleased to share our outlook on National Aluminium Company Limited's (NALCO) environmental, social, and governance (ESG) progress for the financial year 2025-26. Our integrated mining, refining, smelting and power operations continue to focus on sustainable value creation making best use of financial, manufactured, intellectual, human, social & relationship and natural capitals. "Benefitting Stakeholders", "Excellence & Quality", "Sustainability" and "Trust & Integrity" are the Core Values of NALCO as reflected in our Corporate Vision & Mission statement. Our Sustainable Development Policy, developed in consonance with the NGRBCs lays down the overall vision & strategy of the organisation over the short term, medium term & long term, and we are committed to practice good governance, to manage the significant environmental and social aspects linked to our activities, products and services. Safety remains a core priority across all sites, and we sustain our aspirational target of achieving a zero Lost Time Frequency Rate (LTFR), underlining our focus on preventing workplace injuries and fostering a safe work culture. In the short and medium term, we continue to focus on reducing specific energy consumptions, keeping emission below the regulatory norms, maintain 'zero-discharge' of effluents, maximising recycling of effluents, and managing waste in accordance with regulations. We are also focusing on meeting the GHG emission reduction targets set under the CCTS notification of MoFCC by increasing the share of renewable energy for operations. In the long term, we acknowledge the pressing challenges in decarbonising energy-intensive processes and transitioning to low-carbon operations. As we undertake initiatives to increase renewable energy capacity, we are working out a roadmap to support the national commitment of being net-zero by 2070. Effective utilisation of red mud generated at our Alumina Refinery is also a long-term goal we are working on. Social impact and community engagement remain central to our ESG efforts. We continue to invest in community health, education, and livelihoods, strengthening our contribution to the regions in which we operate.								

<table>
<tr><th>Sl. No.</th><th>Disclosure Questions</th><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th></tr>
<tr><td></td><td></td><td colspan="9">During the reporting period, we maintained 100 % compliance with all statutory and regulatory requirements and also are happy to report zero fatalities across our operations. We also achieved more than hundred percent ash-utilisation. Indeed, by self-assessment, our Mines & Refinery Complex, has outperformed the GHG emission intensity targets under CCTS, pending verification by accredited agency.

Towards gainful utilisation of red mud, we have taken firm steps to establish a pilot plant for the production of construction bricks using red mud, with a processing capacity of 30 TPD. We have also taken firm steps to add 7 megawatts of roof-top solar capacity across the Units during the reporting year.

For society & peripheral areas, our CSR spend for the year is 31.7 % higher than the previous period.

Looking ahead, we are committed to further enhancing performance across all ESG dimensions, embedding sustainability & climate-risks into strategic decision-making, and transparently communicating outcomes and challenges in future reporting cycles.</td></tr>
<tr><td>8.</td><td>Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (yes).</td><td colspan="9">Name: Shri Pankaj Kumar Sharma
DIN: 10041341
Designation: Director (Production)
Contact No.: 0674-2300660
Email Id: dirprod@nalcoindia.co.in</td></tr>
<tr><td>9</td><td>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.</td><td colspan="9">YES, the Company has Board level Sub-Committee i.e. CSR and Sustainability Development Committee responsible for decision making on sustainability related issues.

The Composition of CSR and Sustainability Development Committee as on 31.03.2026 is as under:
<table>
<tr><th>Name</th><th>DIN</th><th>Nature of Directorship</th><th>Designation</th></tr>
<tr><td>Shri Patel Sanjaykumar</td><td>09545270</td><td>Part-time Non-official (Independent) Director</td><td>Chairman</td></tr>
<tr><td>Ms. Trupti K. Patel</td><td>09392198</td><td>Part-Time Non-Official (Independent) Director</td><td>Member</td></tr>
<tr><td>Dr. Ajay Narang</td><td>00368054</td><td>Part-Time Non-Official (Independent) Director</td><td>Member</td></tr>
<tr><td>Shri Pankaj Kumar Sharma</td><td>10041341</td><td>Director (Production)</td><td>Member</td></tr>
<tr><td>Dr. Tapas Kumar Pattanayak</td><td>10893970</td><td>Director (HR)</td><td>Member</td></tr>
<tr><td>Shri Abhay Kumar Behuria</td><td>09694123</td><td>Director (Finance)</td><td>Member</td></tr>
</table></td></tr>
</table>

10. Details of Review of NGRBCs by the Company:

<table>
<tr><th rowspan="2">Subject for Review</th><th colspan="9">Indicate whether review was undertaken by Director / Committee of the Board /Any other Committee</th><th colspan="9">Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)</th></tr>
<tr><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th></tr>
<tr><td>Performance against above policies and follow up action</td><td colspan="9">Yes</td><td colspan="9">Annually</td></tr>
<tr><td>Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances</td><td colspan="9">Yes</td><td colspan="9">Annually</td></tr>
</table>

<table>
<tr><td rowspan="2">11.</td><td rowspan="2">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</td><td>P1</td><td>P2</td><td>P3</td><td>P4</td><td>P5</td><td>P6</td><td>P7</td><td>P8</td><td>P9</td></tr>
<tr><td colspan="9">No</td></tr>
</table>

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

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

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:

NALCO is committed to conducting its business with the highest standards of integrity, ethics, transparency, and accountability, in line with the National Guidelines on Responsible Business Conduct (NGRBC). The Company's governance framework is supported by robust policies, Board oversight, risk management, internal controls, compliance mechanisms, and a whistleblower framework that promote ethical business practices across its operations and value chain. Regular awareness programmes, policy communication, and compliance initiatives further reinforce a culture of integrity and responsible business conduct.

IR Capitals	Stakeholders	SDGs
Human Capital Social and Relationship Capital Financial Capital Governance	External: Investors, Suppliers, Regulators, Shareholders Internal: Employees	16 PEACE, JUSTICE AND STRONG INSTITUTIONS 17 PARTNERSHIPS FOR THE GOALS

Essential Indicators

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

	Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
1.	Board of Directors (Independent Director)	1	Director's Certification Master Class	27.3%
	Employees other than BoD and KMPs	405	Principles – 1,3,5,6,9	100 %
	Workers	Permanent Workers (non-executives) - 183 Non-permanent Workers (contractors' workers)- 608	Permanent Workers Principle - 3,5,6 Non-permanent (Contractor's) Workers- Health & Safety awareness	44%

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 en-tity 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 (INR)	Brief of the Case	Has an appeal been preferred? (Yes/ No)
Penalty/ Fine	Principle 1	*Please see note below			

Monetary					
	NGRBC principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (INR)	Brief of the Case	Has an appeal been preferred? (Yes/ No)
Settlement	NIL				
Compounding fee					

NOTE: *NSE & BSE have imposed fines of Rs.10,03,000/-, Rs.7,51,660/-, Rs.5,42,800/- and Rs.5,42,800/- each for the quarter ended 31.03.2025, 30.06.2025, 30.09.2025 and 31.12.2025 respectively for non-compliance with the provisions of SEBI (LODR) Regulations, 2015. Since appointment of Independent Directors is beyond the control of the Company, request has been made to both the stock exchanges for waiver of fines imposed on the Company.*

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Please see note above	Please see note above

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.**

No. The Company is committed to maintaining high standards of integrity, transparency, and ethical conduct across its operations. To strengthen governance and mitigate risks related to fraud, bribery, and corruption, the Company has established a comprehensive framework comprising the Code of Business Conduct and Ethics for Board Members and Senior Management, Whistle Blower Policy, Fraud Prevention Policy, Integrity Pact, and Vigilance Manual.These mechanisms promote ethical decision-making, accountability, and compliance with applicable laws and regulations, while providing channels for reporting and addressing concerns related to misconduct. The Company continues to enhance its systems and procedures to foster a transparent business environment and responsible engagement with all stakeholders. The link of policies is as below: Weblink - https://nalcoindia.com/company/policies-docs/

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	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 KMPs	0	NA	0	NA

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

No such issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest requiring corrective action.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of account payables	45	40

9. Openness 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:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0.63%	0.48%
	b. Number of trading houses where purchases are made from	76	56
	c. Purchases from top 10 trading houses as % of total pur-chases from trading houses	79%	71.26%
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	NA*	NA*
	b. Number of dealers / distributors to whom sales are made	NA*	NA*
	c. Sales to top 10 dealers/distributors as % of total sales to dealers / distributors	NA*	NA*
Shares of RPTs in	a. Purchases (Purchases with related parties/ total purchases)	10.93%	10.62%
	b. Sales (Sales to related parties/ total sales)	NA*	NA*
	c. Loans & advances (Loans & advances given to related parties / total loans and advances)	0	0.12%
	d. Investments (Investments in related parties / total investments made)	63%	49%

**Note:* *Not Applicable. As NALCO sells all its product to customers directly and does not operate through dealers, distributors or any other intermediaries.*

Leadership Indicators:

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

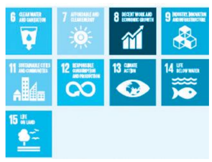
Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
The Company recognizes the importance of promoting responsible business practices across its value chain and plans to progressively strengthen engagement with suppliers, contractors, and other business partners through awareness and capacity-building initiatives on sustainability and responsible business conduct.		

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

Yes. Board Members are governed by the provisions on 'conflict of interest' outlined in the Code of Business Conduct and Ethics for Board Members and Senior Management. Directors are required to abstain from participating in discussions or decisions on proposals in which they have an interest. Additionally, declarations regarding directorships or interests in other entities are obtained from all Directors at the time of their induction to the Board to identify any such interests.

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe.

NALCO is committed to providing products that are safe, reliable, and produced in a sustainable manner. The Company promotes responsible sourcing through established procurement policies and supplier engagement practices that encourage compliance with environmental, social, ethical, and safety standards. By integrating sustainability considerations into its operations and supply chain, NALCO aims to enhance resource efficiency, strengthen value chain resilience, and create long-term value for stakeholders.

IR Capitals	Stakeholders	SDGs
Manufactured and Intellectual Capital Social and Relationship Capital Financial Capital Natural Capital	**External: Investors, Suppliers, Regulators Internal: Employees**	

Essential Indicators:

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively:**

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R & D	6.69%	5.51%	• Conversion of industrial waste (red mud, fly ash, bauxite residue) recovers valuable metals, improves resource efficiency • Kinetic studies enhance operational efficiency, reduce energy consumption and emissions, minimize waste generation, and improve overall environmental performance • Water treatment and reuse initiatives improve water quality, reduce contamination, and contribute to safer ecosystems and community health • Pollution reduction through better waste handling and material utilization improves air/soil/water quality • Development of pilot plants and new technologies enhances long-term sustainability • Collaboration with research institutes builds technical capabilities, drives innovation, supports skill development, and strengthens the R&D ecosystem
Capex	2.99%	4.11%	• Water conservation and reuse systems reduce freshwater use, improve efficiency, and support long-term water availability • Dust and emission control measures improve air quality and reduce health risks • Waste utilization (ash use, bricks, disposal upgrades) reduces landfill and promotes recycling • Effluent and sewage treatment improve water quality and environmental compliance • Energy efficiency initiatives lower energy use and reduce emissions • Advanced pollution control (FGD, ESP, monitoring) reduces harmful emissions • Infrastructure and safety improvements enhance working conditions and reduce operational risks • Overall, supports environmental sustainability, worker safety, and community wellbeing

2. a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No)**

Yes. The Company follows responsible sourcing practices across its value chain. Bauxite is sourced from the Company's own mines, which operate in compliance with environmental and safety requirements, and is transported through an enclosed conveyor system to minimise environmental impacts. For other materials and services, sustainability, transparency, and ethical considerations are integrated into procurement processes through the Purchase Manual, Integrity Pact, and Environmental and Social Accountability framework, with suppliers expected to adhere to these requirements. For transportation of bulk input materials, rail mode is preferentially & pre-dominantly employed and Rail Green Points (RGPs) are earned.

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

100%

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

a	Plastics (in-cluding packaging)	Procedure established for plastics used for packaging of Aluminium products as per EPR action plan submitted to CPCB along with the application form.
b	E-waste	Not Applicable
c	Hazardous waste	Not Applicable
d	Other waste	Not Applicable

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

Yes, Extended Producer Responsibility (EPR) applies to NALCO, to the extent of plastics used for packaging of Aluminium Products. Our approach focuses on efficient and effective packaging waste management while raising awareness about responsible disposal practices. As part of our efforts, we are engaging with authorised Waste agencies for recycling on a geographically neutral, pan-India basis to ensure sustainable disposal of equivalent plastic waste in line with EPR guidelines prescribed by the Central Pollution Control Board (CPCB) from time to time. We remain optimistic that these initiatives will significantly contribute to our environmental stewardship and long-term sustainability goals.

For 2025-26, the target is 338 MT for Brandowner & 1 MT for Importer for compliance as per the new EPR obligations & guidelines.

Leadership Indicators:

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
242003	Calcined Alumina	26%	gate-to-gate	Yes	No
242005	Aluminium Wire Rod	15%	gate-to-gate	Yes	No

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

Name of Product / Service	Description of the risk / concern	Action Taken
Aluminium Wire Rod	Highly energy-intensive production leading to significant greenhouse gas (GHG) emis-sions, primarily due to coal-based electricity consumption. Also, emissions of SO_2, NOx, PM and fluoride pose risks of acidification and human toxicity. Generation of hazardous waste during smelting is another con-cern.	Increasing share of renewable energy. Waste is recycled in-house, sold to recyclers, or disposed via authorized facilities. Focus on energy efficiency improvements
Calcined Alumina	Significant environmental concerns from energy-intensive processes (especially calcination and digestion) leading to CO_2 emissions and high resource use. Generation of large quantities of red mud, fly ash, and other solid wastes poses disposal and land-use risks.	Transition towards renewable energy sources to reduce GHG emissions; implementation of water recycling and efficient filtration systems; red mud management through controlled disposal and potential reuse; process optimization to reduce chemical consumption; afforestation initia-tives to offset emissions.

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 Current Financial Year	FY 2024-2025 Previous Financial Year
Aluminium Scrap recycled as % of hot metal produced	1.76%	2.08%
Caustic Soda recycled from red mud as % of total consumption	17.37%	13.15%

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

	FY 2025-26 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Reused	Recycled	Safely Disposed	Reused	Recycled	Safely Disposed
Plastics (including packaging)	NALCO primarily supplies aluminium products to downstream industrial and secondary processing customers rather than directly to end consumers. As aluminium is a highly durable material that can be recycled repeatedly without loss of its inherent properties, end-of-life collection and reclamation are typically managed further along the value chain. Accordingly, product reclamation at end-of-life is not directly applica-ble to the Company's operations.					
E-waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Nil	

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.

NALCO is committed to fostering a safe, healthy, inclusive, and respectful workplace for all employees while promoting fair labour practices across its value chain. The Company prioritises employee well-being through robust health and safety measures, skill development, equal opportunity, and employee engagement initiatives. It also encourages suppliers and business partners to uphold responsible labour practices and maintain safe and ethical working conditions.

IR Capitals	Stakeholders	SDGs
Social and Relationship Capital Human Capital	External: Investors, Suppliers, Regulators Internal: Employees	

Essential Indicators:

1. a. Details of measures for the well-being of employees:

Category	% OF EMPLOYEES COVERED BY										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
PERMANENT EMPLOYEES											
Male	1610	1610	100%	1610	100%	-	-	1610	100%	1610	100%
Female	105	105	100%	105	100%	105	100%	-	-	105	100%
Total	1715	1715	100%	1715	100%	105	6.12%	1610	93.87%	1715	100%
OTHER THAN PERMANENT EMPLOYEES											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Category	% OF WORKERS COVERED BY										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
PERMANENT WORKERS											
Male	2912	2912	100%	2912	100%	-	-	2912	100%	2912	100%
Female	237	237	100%	237	100%	237	100%	-	-	237	100%
Total	3149	3149	100%	3149	100%	237	7.53%	2912	92.48%	3149	100%
OTHER THAN PERMANENT WORKERS											
Male	15787	15787	100%	15787	100%	-	-	15787	100%	15787	100%
Female	935	935	100%	935	100%	935	100%	-	-	935	100%
Total	16722	16722	100%	16722	100%	935	5.59%	15787	94.40%	16722	100%

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	9%	10%

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

Benefits	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	No. of employees covered as a % of total em-ployees	No. of workers cov-ered as a % of total workers	Deducted and deposited with the author-ity (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	15.85 %	Yes	100%	16.65%	Yes
ESI	NA	84.15 %	Yes	NA	83.35 %	Yes
Others – Retrenchment Benefits etc.	NA	84.15 %	NA	NA	83.35 %	NA

NOTE 1: *Gratuity is applicable for permanent workers only*

NOTE 2: *ESI and Retrenchment Benefits are applicable to Non-permanent Workers only.*

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. The Company is committed to providing an inclusive and accessible workplace in line with the Rights of Persons with Disabilities Act, 2016. Accessibility features such as ramps, elevators, wheelchair access, and other supporting facilities have been provided, wherever applicable, to enable ease of movement and support differently abled employees and workers.

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. The Company has an Equal Opportunity Policy for Persons with Disabilities which promotes equal access, non-discrimination, and an inclusive workplace environment. The corresponding web-link is - https://nalcoindia.com/wp-content/uploads/2019/01/8-13-Equal-Opportunity-Policy-for-Persons-with-Disabilities.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 workers? If yes, give details of the mechanism in brief.**

	Yes/ No (If yes, then give details of the mechanism in brief)
Permanent Workers*	• To enhance transparency and employee welfare, an Online Grievance Portal was launched on 19.03.2025 to facilitate prompt and effective redressal of day-to-day grievances raised by NALCO employees. • The portal provides a structured, workflow-based system for grievance submission, escalation, tracking, and resolution, ensuring timely handling of concerns with transparency and accountability at every stage.
Other than Permanent Workers**	• The Online Grievance Portal is fully aligned with the approved grievance procedure applicable to both Executives and Non-Executives, thereby ensuring uniformity, fairness, and adherence to organizational policies.
Permanent Employees***	• Additionally, all units, including the Corporate Office, have a policy in place to prevent, prohibit, and address sexual harassment of women at the workplace, in line with the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committees (ICCs) have been constituted at all production units and the Corporate Office to address such complaints.
Other than Permanent Employees****	• In respect of non-permanent workers, grievances are generally received and addressed by the Engineer-in-Charge (EIC) or Plant HRD through coordination with their immediate employer, i.e., the contractor.

Note:

**All Non-Executive*

***Workers hired through Contractors*

****All Executives*

*****There are no other-than-permanent employees(executives)*

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total employees / workers in respective category (A)	No. of employees /workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D /C)
Total Permanent Employees	1715	1715	100%	1,781	1,781	100%
Male	1610	1610	100%	1,683	1,683	100%
Female	105	105	100%	98	98	100%
Total Permanent Workers	3149	3149	100%	3,022	3,022	100%
Male	2912	2912	100%	2,800	2,800	100%
Female	237	237	100%	222	222	100%

8. **Details of training given to employees and workers:**

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
EMPLOYEES										
Male	1610	1146	71.18%	1610	100%	1,683	898	53.35%	1,136	67.49%
Female	105	105	100%	105	100%	98	93	94.9%	73	74.49%
Total	1715	1251	72.94	1715	100%	1,781	991	55.64%	1,209	67.88%
WORKERS										
Male	2912	529	18.17%	939	32.25%	2,800	1,052	37.57%	311	11.11%
Female	237	199	83.97%	237	100%	222	155	69.82%	53	23.87%
Total	3149	728	23.12%	1176	37.35%	3,022	1,207	39.94%	364	12.05%

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
EMPLOYEES						
Male	1610	1610	100%	1,683	1,683	100%
Female	105	105	100%	98	98	100%
Total	1715	1715	100%	1,781	1,781	100%
WORKERS (Permanent Workers)						
Male	2912	2912	100%	2,800	2,800	100%
Female	237	237	100%	222	222	100%
Total	3149	3149	100%	3,022	3,022	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 of such system?**

Yes, The Company has implemented an Occupational Health and Safety Management System certified to ISO 45001:2018 across its major operational units, including the Alumina Refinery, Aluminium Smelter, Captive Power Plant, Bauxite Mines, and Port Facilities at Visakhapatnam. The system provides a structured framework for managing occupational health and safety risks and promoting a safe workplace.

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

The company follows a structured approach to identify both routine and non-routine work-related hazards and assess associated risks through the following mechanisms:

- Hazard Identification and Risk Assessment (HIRA)
- Safety inspections and observations
- Near-miss reporting
- Accident investigations
- Worker interactions during toolbox talks
- Plant-level safety committee meetings
- External safety and fire audits

These processes support proactive risk management and drive continuous improvement in workplace safety.

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

Yes.

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

Yes.

11. Details of safety related incidents:

Safety Incident/Number	Category	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	Smelter – 0.075 Captive Power Plant – 0.17	Smelter – 0.449
Total recordable work-related	Employees	0	0
	Workers	Smelter – 1 Captive Power Plant – 1	Smelter – 6
No. of fatalities	Employees	0	0
	Workers	0	Smelter – 2
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	Smelter – 1 Captive Power Plant – 1	Smelter – 4

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

NALCO is dedicated to ensuring a safe, healthy, and sustainable work environment through a robust safety management system, proactive risk mitigation, and continuous improvement. Key initiatives include:

- **Safety Governance:** Regular safety committee meetings, internal and external audits, along with continuous hazard identification and risk assessment.
- **Training & Awareness:** Safety training, coaching, and mentoring across Smelter, CPP, Refinery, Bauxite Mines, and Port, including toolbox talks and observance of National Safety Week, Chemical Disaster Prevention Day, and Road Safety Month.
- **Digital Tools:** Deployment of the NALCO Surakhsha mobile app for reporting unsafe acts, near misses, fire hazards, and first-aid cases.
- **Performance Monitoring:** Monthly safety performance re-views.
- **Infrastructure Safety:** Implementation of CCTV surveillance, road markings, cat's eye reflectors, eye-testing camps, and traffic management systems.
- **Work at Height Safety:** Conducting audits, vertigo testing, and implementing corrective actions (Smelter). Installation of permanent lifeline systems along with appropriate fall protection measures on all roofs and conveyor roofs to prevent fall-from-height incidents.
- **Visual Aids & Signage:** Use of audio-visual SOPs and safety boards to enhance awareness (Smelter).
- **Protective Equipment:** Use of fire-retardant aprons, leg guards, safety goggles, and other protective gear during hot operations.
- **Innovative Models:** Implementation of "AAINAA" – Advance Action in Industries to Abate Accidents.

- **Information Sharing:** Regular dissemination of safety updates and conduct of surprise safety walks.
- **Awareness Infrastructure:** Installation of safety kiosks at main gates (Smelter, CPP).
- **Emergency Preparedness:** Conduct of mock drills across Smelter, CPP, Refinery, and Bauxite Mines.
- **Mine Safety:** HEMM stability testing, oneway haul roads, and 94% blast-free mining practices (Bauxite Mines), along with haul road maintenance using berms and dividers (Utkal D Coal Mines).
- **Environmental Monitoring:** Periodic assessment of dust, noise, and illumination levels across workplaces.

These initiatives reflect NALCO's unwavering commitment to health, safety and continuous improvement in operational risk management.

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	0	NA	NA	0	NA	NA
Health and safety	0	NA	NA	0	NA	NA

14. Assessments for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	29.4 %*
Working Conditions	29.4 %*

Note: *Bauxite Mines, Alumina Refinery, CPP, Smelter and Port Facilities are covered by ISO45001 certification. This covers almost all of Company's own operations. Operation of the coal mines, wind power plants and stockyards, not covered under ISO45001 certification, are outsourced with bare minimum manpower.*

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

Bauxite Mines:

- Radar based speed display system with camera capturing are installed at major junction of tipper/LMV road to warn speedy vehicle.
- A gate pass system is in place for allowing man and machines inside the Mine. Gate pass is given to equipment/vehicles having all safety features duly cleared by Competent Mechanical Engineer.
- Workmen inspectors have been appointed for regular inspection and reporting of any unsafe condition/act inside the Mine or any safety concern from the workers.

Smelter:

- A dedicated web application, "Safety Connect System," was launched at smelter Plant, during the 55th National Safety Week celebration. This digital platform integrates the entire incident lifecycle - from initial reporting to final investigation - into one unified system.
- Traffic signalling systems have been installed at the Smelter Main Gate and Carbon Area Chowk

Leadership Indicators:

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Yes, for employees, in the event of the death of a permanent employee (Executives & Non-Executives), the following benefits are extended to the nominee/family members:

- NALCO Employees Family Financial Assistance Rehabilitation Scheme (NEFFARS)
- Funeral expenses, death gratuity, PF, benevolent fund, and group insurance
- Group personal life insurance
- Group insurance scheme for HBA
- Personal accident insurance through the Corporate Salary Package linked to salary accounts

In the event of the death of a non-permanent worker engaged through contractors while on duty, the nominee/family members are entitled to the following benefits:

- Group personal accident insurance of ₹20 lakh in case of death and ₹10 lakh in case of permanent or partial disablement
- Benefits under the ESIC Act, 1948
- Benefits under the EPF & Miscellaneous Provisions Act, 1952

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

NALCO requires all value chain partners, including suppliers, to comply with applicable labour and statutory regulations, including timely payment of dues such as Provident Fund (PF), Employee State Insurance (ESI), and other statutory obligations. For Contractors, the statutory contributions towards PF and ESI are verified during HRD clearance of each monthly RA bill. Verification of documents like Wage Register, Attendance Register, PF Challans and successful transaction receipts, bank payment details, etc is done. Upon confirmation of compliance, the contractor's bill is released for payment.

3. **Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 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 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Employees	NALCO is committed to supporting employees and workers affected by work-related injuries or ill-health through appropriate rehabilitation measures and suitable employment opportunities, wherever feasible. In the event of a fatality, the Company extends support to eligible family members in accordance with its policies and applicable regulations.			
Workers				

4. **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 / No)**

No. Not at present.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	The Company recognizes the importance of promoting safe and fair working conditions across its value chain. Going forward, NALCO intends to progressively strengthen its engagement and assessment processes for key value chain partners with a focus on health, safety, and working condition practices, in line with its commitment to responsible business conduct.
Working Conditions	

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

As the assessment of value chain partners on health, safety, and working conditions is being progressively strengthened, no significant risks or concerns requiring corrective action were identified during the reporting period. The Company remains committed to engaging with its value chain partners to promote responsible health, safety, and labour practices.

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

NALCO values the interests of all its stakeholders and is committed to maintaining transparent, inclusive, and responsive engagement. The Company regularly interacts with employees, customers, suppliers, investors, communities, regulators, and other stakeholders to understand their expectations and address their concerns. Stakeholder feedback is integrated into business planning, risk management, and sustainability initiatives to support informed decision-making and long-term value creation.

IR Capitals	Stakeholders	SDGs
Social and Relationship Capital Human Capital	**External: Investors, Suppliers, Regulators, Customers, Community Internal: Employees**	

Essential Indicators

1. **Describe the processes for identifying key stakeholder groups of the entity:**

The entity has identified its key stakeholder groups as Government, Shareholders, Customers, Employees, Communities, and Value Chain Partners (including Suppliers, Contractors, and Transporters). Stakeholder identification is guided by the nature and scope of engagement, considering the following attributes:

- **Dependency:** Those directly or indirectly reliant on our operations, products, or services, or on whom we rely on to function effectively.
- **Responsibility:** Individuals or groups to whom we hold legal, commercial, operational, or ethical obligations.
- **Attention:** Stakeholders requiring immediate focus due to financial, social, environmental, or broader economic concerns.

- **Influence:** Those capable of affecting our strategic or operational decisions, or vice versa.
- **Diverse Perspectives:** Stakeholders offering varied insights that can lead to deeper understanding and innovative actions.

Based on these criteria, the entity has reaffirmed Government, Shareholders, Customers, Employees, Communities and Value Chain Partners as the major stakeholder groups. Key methods for identifying stakeholders within these groups excluding employees, are outlined below.

Stakeholders	Identification Process
Shareholders	• Annual General Meetings • Complaints & grievances
Government/Regulatory Bodies	• Meetings with different Central and State Government Bodies • Notifications, Circulars, Submissions of various returns & compliances
Communities	• RPDAC meetings • Informal meetings and interactions
Customers	• Tenders and Enquiries • Customer meets • Feedback, satisfaction surveys and grievance resolution
Suppliers, Contractors, Transporters	• Tenders & contracts • Vendor and supplier meets

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

	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Investors/ Shareholders	No	E mails, Letters, Website, Newspaper, Annual General meetings	Regular & need based	Company Performance, Dividends, Complaints & grievances
2	Communities	Yes	Request letters-Emails, Community Meetings	Need based	Community needs on infrastructure, employment, education, health, sanitation
3	Government Authorities/ Regulatory Bodies	No	Meetings, Emails, Letters	Regular & need based	Infrastructure development, Company Performance, Labour issues, Corporate Social Responsibilities, Compliance of various rules, acts, regulation, and laws
4	Customer	No	Website, emails, Letters, Meetings, conference, Surveys	Regular & need based	Commercial matters, Policy issues, market conditions, complaints & grievances
5	Employee	No	Discussion forums with Associations and Unions, Emails, Letters, Surveys,	Regular	Benefits and remunerations, Performance rating and recognition, Career growth, Training and skill development, Safe and healthy working condition, wel-fare measures
6	Value Chain Partners (Suppliers, Vendors, Contractors)	Partly	Website, Mobile Apps, Email, Letters, vendor Meet	Regular & need based	Special privilege to MSE units, Transparency & anticorruption practices, Simplified procedure & timely payment, Terms & conditions of purchase, Speedy liquidation of disputes & redressal of grievances

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 provid-ed to the Board.	NALCO follows a structured stakeholder engagement process to identify and address economic, environmental, and social topics relevant to its operations. Stakeholder consultations are conducted through various channels, including community interactions, employee engagement forums, regulatory discussions, vendor development programmes, CSR needs assessments, and meetings of the Rehabilitation and Periphery Development Advisory Committee (RPDAC). The responsibility for stakeholder engagement is delegated to relevant functional departments, site management teams, the NALCO Foundation, and sustainability and CSR functions. Key concerns, feedback, and emerging issues identified through these engagements are periodically reviewed by management and reported to the Board through established governance mechanisms, including the CSR Committee and other Board-level forums, as appropriate. This process enables the Board to consider stakeholder perspectives while guiding the Company's sustainability, community development, environmental management, and business strategies.
2	Whether stakeholder consultation is used to support the identification and man-agement 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.	At NALCO, we regularly engage with communities, employees, regulators through various formal and informal channels. Feedback received have shaped and strengthened water stewardship initiatives, community development programs, occupational health and safety measures, and environmental management practices. Stakeholder inputs are periodically reviewed and integrated into policies, CSR activities, and sustainability strategies to ensure inclusive and responsible growth. CSR Initiatives are being undertaken by our Organisation based on needs, priorities and expectations of the community. Since before implementation, all projects are considered considering the needs and expectation of the community. Further, sensitisation workshop and village level meetings are organised from time to time leading to the strengthening of these community-based projects, leading to acceptance towards mutual understanding in community development and societal upliftment. All most all CSR projects in relation to community infrastructure building and water sanitation have emerged from the expressed needs of the communities. Besides, Mushroom shed, bee keeping, transportation of student at Kotia and Panchaptamali are resultant of the input received from the community.
3	Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.	At NALCO, engagement with vulnerable and marginalized communities is carried out through a structured and participatory approach. We conduct Vendor Development programs, exclusively for MSEs with special focus on SC/ST vendors and woman entrepreneurs. In the reporting period, 3 nos. of such programs were conducted. Interactions with the local communities including vulnerable & marginalised groups are being undertaken through NALCO Foundation and CSR team. Interactions have been undertaken with villagers and key informants from different villages during planning and execution of different CSR projects. Community participation has been ensured in identifying and prioritizing the need for smooth execution and better community ownership. With regular follow-up and interactions, rapport building exercises, the communities are gradually strengthening confidence towards the efforts and CSR initiatives of NALCO. NALCO undertakes CSR initiatives in consultation with the local community, considering their needs, priorities, and expectations through a participatory process. While there is no specific mechanism for grievance redressal for the local community, their concerns are addressed through regular interactions and visits to ensure effective communication and resolution of grievances.

PRINCIPLE 5: Businesses should respect and promote human rights

NALCO is committed to respecting and promoting human rights across its operations and value chain. The Company upholds the principles of equality, dignity, non-discrimination, and fair treatment through its policies, governance framework, and business practices. It also encourages suppliers and business partners to adhere to responsible labour practices and internationally recognised human rights principles.

IR Capitals	Stakeholders	SDGs
Social and Relationship Capital Human Capital	**External: Suppliers, Community Internal: Employees**	5, 8, 9, 10, 16

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 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of em-ployees / workers covered (D)	% (D / C)
	EMPLOYEES						
	Permanent (D)	1715	74	4.31%	1,781	75	4.2%
	Other than Permanent (E)	-	-	-	0	0	0
	Total employees (D+E)	1715	74	4.31%	1,781	75	4.2%
	WORKERS						
	Permanent	3149	4	0.13%	3,022	31	1.03%
	Other than permanent	16722	-	-	15,125	0	0
	Total Workers	19871	4	0.02%	18,147	31	0.17%

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

	Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
		Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
			No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. F	% (F/D)
	EMPLOYEES										
	Permanent	1715	NA	-	1715	100%	1,781	NA	-	1,781	100%
	Male	1610	NA	-	1610	100%	1,683	NA	-	1,683	100%
	Female	105	NA	-	105	100%	98	NA	-	98	100%
	Other than permanent	-	-	-	-	-	-	-	-	-	-
	Male	-	-	-	-	-	0	-	-	0	-
	Female	-	-	-	-	-	0	-	-	0	-
	WORKERS										
	Permanent	3149	NA	-	3149	100%	3,022	NA	-	3,022	100%
	Male	2912	NA	-	2912	100%	2,800	NA	-	2,800	100%
	Female	237	NA	-	237	100%	222	NA	-	222	100%
	Other than permanent	16722	NA	-	16722	100%	15,125	NA	-	15,125	100%
	Male	15787	NA	-	15787	100%	14,254	NA	-	14,254	100%
	Female	935	NA	-	935	100%	871	NA	-	871	100%

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

a. **Median remuneration / wages:**

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary / wages of respective category
Board of Directors (BoD)[2]	6	₹ 1,03,33,333.3	0	0
Key Managerial Personnel[3]	1	₹ 85,00,000	0	0
Employees other than BoD and KMP[4]	1610	₹ 43,39,006.21	105	₹ 43,60,952.4
Workers[5]	2912	₹ 30,79,635.99	237	₹ 30,79,746.8

****Note:** Only functional directors are included; No wages, only sitting fees is provided to the independent directors.*

[2] *Functional Directors only, Other Directors are not paid salary*

[3] *Company secretary only*

[4] *Executives*

[5] *Permanent Workers i.e Non-Executives only*

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages paid to fe-males as % of total wages	7%	6.49%

4 Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

No.

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

The Company has established grievance redressal mechanisms for employees through the HR Manual and CDA Rules, which are accessible on the company intranet. In addition, a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at the Workplace is implemented across all units and the Corporate Office in line with the Sexual Harassment of Women at Workplace Act, 2013. Internal Complaints Committees (ICCs) have been constituted at all locations to address related grievances.

For contract and other non-permanent workers, concerns are addressed through site-level management, including the Engineer-in-Charge (EIC) and Human Resources Department, in coordination with the respective contractors to facilitate timely resolution.

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harass-ment	1	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/ Involuntary Labour	0	0	-	0	0	-
Wages	2	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 25-26 Current Financial Year	FY 24-25 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	0
Complaints on POSH as a % of female employees / workers	0.0008%	0
Complaints on POSH upheld	1	0

8 Mechanisms to prevent adverse consequences to the complaint in discrimination and harassment cases

All reported cases of discrimination or harassment are carefully investigated to assess their impact on the affected individual. Based on the outcome of the assessment, appropriate corrective and preventive actions are implemented to address the issue and support a safe, respectful, and inclusive workplace.

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

Yes.

10 Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	23.53 % of plants & 16.66 % of offices*
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	-

Note: **Bauxite Mines, Alumina Refinery, CPP, Smelter and Corporate office covered by SA8000 certification. This covers almost all of Company's operations. Operation of the coal mines, wind power plants and stockyards, not covered under SA8000 certification, are outsourced with bare minimum manpower.*

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

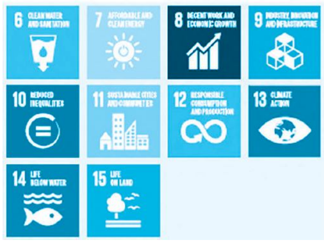
No significant risks / concerns arising from the assessments requiring corrective action.

Leadership Indicators

1	Details of a business process being modified/ introduced as a result of addressing human rights grievances/complaints.	NALCO addresses human rights-related grievances through established mechanisms such as grievance redressal processes. Complaints are reviewed through designated committees, and appropriate corrective actions are taken wherever required. Insights from grievance investigations are used to strengthen workplace practices, operational guidelines, and standard operating procedures (SOPs), with a focus on promoting fairness, inclusivity, and employee well-being. The Company also undertakes regular awareness and sensitisation programmes to reinforce a respectful and equitable work environment and support continuous improvement in human rights management.
2	Details of the scope and coverage of any Human rights due diligence conducted.	NALCO is committed to upholding human rights across its operations and business relationships. The Company continues to strengthen its due diligence processes through its policies, governance mechanisms, stakeholder engagement, grievance redressal systems, and compliance reviews, covering employees, contract workers, and other key stakeholders.
3	Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?	The majority of the Company's offices and plants are accessible to differently abled visitors with ramps, wheelchairs, etc.
4	Details on assessment of value chain partners:	
		% of value chain partners (by value of business done with such partners) that were assessed
	Sexual Harassment	NALCO is committed to fostering ethical and responsible business practices across its value chain. The Company intends to progressively strengthen engagement and due diligence processes with key value chain partners, with a focus on preventing sexual harassment, workplace discrimination, child labour, forced labour, and other human rights-related risks.
	Discrimination at workplace	
	Child Labour	
	Forced Labour/Involuntary Labour	
	Wages	
	Others – please specify	
5	Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.	No significant risks or concerns requiring corrective action were identified during the reporting period. NALCO remains committed to strengthening engagement with value chain partners and promoting responsible labour and human rights practices across its value chain.

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

NALCO is committed to protecting and restoring the environment through responsible management of natural resources and continuous improvement in environmental performance. The Company focuses on enhancing energy efficiency, increasing the use of cleaner energy, conserving water, managing waste responsibly, and reducing emissions across its operations. These efforts are supported by robust environmental governance, regular monitoring, and compliance with applicable regulations and sustainability standards.

IR Capitals	Stakeholders	SDGs
Natural Capital	**External: Investors, Suppliers, Regulators, Customers, Community Internal: Employees**	

Essential Indicators

1 Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format: (GJ)

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
From renewable sources		
Total electricity consumption (A)	3,21,263.66	3,44,919.25
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	**3,21,263.66**	**344,919.25**
From non-renewable sources		
Total electricity consumption (D)	4,60,282.77	13,57,927.62
Total fuel consumption (E)	11,31,43,287.57	10,42,90, 189.34
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**11,36,03,570.33**	**10,56,48,116.96**
Total energy consumed (A+B+C+D+E+F)	**11,39,24,833.99**	**10,59,93,036.21**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.00064	0.00064
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.012944814	0.012824347
Energy intensity in terms of physical output (Total energy consumed / Alumina Hydrate production (23,00,000 MT)	49.53	51.07
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: **IMF reports PPP on a calendar year (CY) basis, while India uses a financial year (FY), so the figures are aligned by taking a weighted average, 75% from the CY2025 (20.08) and 25% from the CY2026 (20.34), to match the April–March period (FY 2026) and ensure consistency as per the data available at (https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/).*

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, reasonable assurance has been carried out by TUV SUD South Asia Pvt. Ltd.*

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Yes, the Company's S&P complex and M&R Complex are DCs. Targets set under earlier PAT cycles I & II were achieved. Again, targets were notified under PAT cycle VII, which have not been achieved. As remedial measure, the Company is working on energy efficiency improvement and share of renewable energy.

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	4,77,53,378	4,80,87,770
(ii) Groundwater	3,40,366	3,20,889
(iii) Third party water	-	3,335
(iv) Seawater / desalinated water	-	-
(v) Others	6,90,184.6	3,42,604
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	4,87,83,928	4,87,54,598
Total volume of water consumption (in kilolitres)	4,84,92,680	4,86,32,939
Water intensity per rupee of turnover (Total water consumption / Revenue from operations in Cr.)	0.0003	0.0003
Water intensity per rupee of turnover adjusted for Purchasing Power Parity PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.005510025	0.005884214
Water intensity in terms of physical output (Total water consumption / / Alumina Hydrate production (23,00,000 MT)] (kl/MT))	21.08	23.43
Water intensity (optional) – the relevant metric may be selected by the entity		

Note: *IMF reports PPP on a calendar year (CY) basis, while India uses a financial year (FY), so the figures are aligned by taking a weighted average, 75% from the CY2025 (20.08) and 25% from the CY2026 (20.34), to match the April–March period (FY 2026) and ensure consistency. as per the data available at (https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/)*

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, reasonable assurance has been carried out by TUV SUD South Asia Pvt. Ltd.

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Water discharge by distillation and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment (Water is being treated in settling pond by adding lime and alum)	2,76,249	1,06,658.85
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties – municipal drain		
- No treatment	15,000	15,000
- With treatment – please specify level of treatment	0	0
(v) Others (Municipal Sewers)		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	**2,91,249**	**1,21,658.85**

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*

No

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

Yes.

At the NALCO, several wastewater conservation measures have been implemented to achieve Zero Liquid Discharge:

Smelter Plant:

Surface runoffs of Pot-line area & Carbon area along with wastewater from the shop floor is collected and stored in three holding pools which is then treated in Ion-Exchange Defluoridation (DF) plant & Emrion Nano Defluoridation (DF) plant. Sewage water from canteen, kiosk, toilets and urinals is treated in STP. Treated water from STP is sent to holding pool for further treatment at ETPs. Treated water from Ion-Exchange Defluoridation plant is used for Plantation and anode cooling at GAP-I & II of Carbon area. Treated water from Emrion Nano Defluoridation plant is used as cooling water make-up. Non-fluorinated surface run-off from MES, Cast House, 220KV Sub-station and Utility area is collected in Zero Discharge sump (Twin Sump) and recycled for horticulture use, vehicle washing and civil construction work. A portion of surface runoff previously flowing outside is re-routed to holding pool subsequently treated in ETPs for plant use. A concreted reservoir with pump house have been constructed along with garlanding drain around SPL Shed and Dross storage area to prevent land contamination and the accumulated water is pumped to holding pool which is subsequently treated in ETPs for plant use. Another concreted reservoir with pump house have been constructed near Hazardous Waste Landfill to prevent land contamination and the accumulated water is pumped to holding pool which is subsequently treated in ETPs for plant use. A dam has been constructed near Watch Tower 23 for conservation & reuse of non-plant water. Effluent water of Hazardous Waste incinerator is recycled into the scrubbing system after filtration.

Captive Power Plant:

There is complete zero discharge of wastewater at Captive Power Plant. All the decanted water from the Ash pond is allowed to pass through a Clariflocculator and after chemical treatment again recycled back to plant for use in Ash slurry making.

Similarly, ash-slurry water from mines void is recycled back to plant & after treatment from Clariflocculator, the same is used in plant purpose.

The industrial wastewater is collected from Industrial Drain Water Recycle System (IDWRS) and after treatment is again reused in ash handling system Treated wastewater from STP is used in horticulture purposes.

Alumina Refinery:

Red mud wastewater is recycled more than 100% for in-process red mud washing purposes in Refinery plant. Pond Ash water is recycled more than 100% for Ash slurry making purpose in the Steam & Power Plant. All the STP water is used for horticulture practices.

Bauxite Mines:

The treated wastewater is 100% reused and there is zero discharge from the Mines after being treated in canteen biological wastewater treatment facility and vehicle wash water treatment facility having three stage oil water separators.

The treated wastewater is being reused for dust suppression.

Utkal D&E Coal Mines:

Partially zero-discharge. Excess mine seepage water collected at mine pit are discharged to nearby water body after proper treatment at settling pond as per permission obtained from SPCB.

However, garland drains are constructed all around the overburden (OB) dump storage area, Coal Storage area and topsoil storage area to collect the storm water during monsoon season. This collected water is then channelized to settling pond for treatment and re-use. Water collected at mine pit are also sent to settling pond through pipeline for treatment. This treated water is being used for various mining activities such as dust suppression, firefighting, vehicle washing, etc. Only treated water is being used for industrial use purpose.

Any excess treated water beyond the industrial use quantity are being discharged to nearby Singhadajhor nallah as per the permission received in CTO from OSPCB. This is being done only after treatment of wastewater in settling Pond.

ETP and STP are also used for treatment of effluent and sewage from mine premises. Treated water from ETP are used for vehicle washing and treated water from STP are used for plantation/gardening purpose.

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

Parameter	Please specify unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
NOx	mg/Nm3		
• Smelter FTP/FTC stacks avg.		49.48	49.59
• CPP Boiler Stacks avg.		309.45	297.13
• Refinery Boiler Stacks avg.		461.25	260.045
• Refinery Calciner Stack		196.72	326.82

Parameter	Please specify unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
SOx	mg/Nm3		
• Smelter FTP/FTC stacks avg.		95.43	93.99
• CPP Boiler Stacks avg.		515	520.32
• Refinery Boiler Stacks avg.		507.21	343.41
• Refinery Calciner Stack		726.24	319.25
Particulate matter (PM)	mg/Nm3		
• Smelter FTP/FTC stacks avg.		20.42	28.05
• CPP Boiler Stacks avg.		72.21	77.8
• Refinery Boiler Stacks avg.		87.72	84.48
• Refinery Calciner Stack		24.46	24.99
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	µg/Nm3	< 0.2	< 0.2
Hazardous air pollutants (HAP)	-	-	-
Others – please specify (Other Flouride)	mg/Nm3	0.43	0.468

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*

No

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

Parameter	Unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	1,14,90,239.05	1,06,41,135.54
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	90,777.99	2,74,225.94
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO2 equivalent / Rs.	0.000065322	0.000065000
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)		0.001315904	0.001320675
Total Scope 1 and Scope 2 emission intensity in terms of physical output (Total Scope 1 and Scope 2 GHG emissions / Alumina Hydrate production (23,00,000 MT)])	Metric tonnes of CO2 equivalent / FTE	5.04	5.26
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

****Note:*** *IMF reports PPP on a calendar year (CY) basis, while India uses a financial year (FY), so the figures are aligned by taking a weighted average, 75% from the CY2025 (20.08) and 25% from the CY2026 (20.34), to match the April–March period (FY 2026) and ensure consistency. So, the factor considered for the calculation is 20.145 as per the data available at **(https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/)***

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, reasonable assurance has been carried out by TUV SUD South Asia Pvt. Ltd.

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

The Entity focuses on reducing its greenhouse gas (GHG) emissions through two main strategies:

- Generating renewable energy and
- Improving energy efficiency through process enhancements, equipment modernization, and R&D initiatives.

Operational wind power projects are located in Gandikota, Andhra Pradesh (50.4 MW), Luderva, Rajasthan (47.6 MW), Devikot, Rajasthan (50 MW), and Jath, Maharashtra (50.4 MW). During the year, 8,76,51,425 kWh Wind Power from own WPP Gandikota was consumed at production sites.

Additionally, various roof-top solar PV plants are in operation at different locations i.e. Corporate Office, NRTC, Corporate Township, Refinery Township, Bauxite Mines Offices and Vizag Port facilities. New installations of 7 MW roof-top solar are planned across the Units.

Several energy efficiency projects have been undertaken, targeting GHG emission reductions, such as cathode block graphitization, use of slotted anodes, installation of dampers and exhaust manifolds, chemical cleaning of Condensers, HSD consumption reduction for bauxite mines vehicles, VFD installation, and replacing lamps and motors with energy-efficient alternatives. A pilot project aimed at developing low-energy cell technology for smelter plants has achieved a significant reduction in specific DC energy consumption.

As an initiative to reduce carbon footprint, trial co-firing of Bio-mass pellets was carried-out in one Boiler at CPP, Anugola.

Also, total 2,02,779 saplings were planted during the year, with a view to green-belt around plant sites and also, to absorb CO2.

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.15	0.78
E-waste (B)	10.71	4.77
Bio-medical waste (C)	1.29	1.48
Construction and demolition waste (D)	1,093.38	9
Battery waste (E)	56.82	28.71
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G) **Smelter**- Used or Spent Oil, Wastes/ residues containing oil, Cathode residues including pot lining wastes, Tar containing wastes, Chemical sludge from Waste water treatment, Flue gas dust & other particulates, spent copper catalyst, rejected filter bags (FTP), Asbestos Waste, Coke dust, Spent Ion-exchange resin, green anode ridge waste, Green anode cooling decantation tank sludge, Carbon anode baking waste, Drain cleaning sludge, Ladle cleaning residues, Spilled waste (FTP), Incineration ash, Spent Anode, Floor sweeping waste, Shot blasting waste, Rejected AlF3 bags, Aluminium dross, Rejected lining of furnace, Empty Barrels/ containers/ liners wastes, Waste Copper Cable, **CPP**- Used Oil, Transformer Oil, Spent Resin, **Alumina Refinery**"- Used oil, Chemical containers, asbestos, **Bauxite Mines**- Used Oil, Oil sludge, Used Vehicle Filter, Cotton waste, Incinerator ash, **Coal Mines**- used oil, **Port Facilities**- Used oil	1,07,249.55	93,916.83
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) **Smelter**- Ferrous scrap, non-ferrous scrap, Induction furnace slag, Used Refractory bricks, mixed debris **CPP**- Ash, **Alumina Refinery**- Red mud, Fly Ash, lime Grit, **Bauxite Mines**- Overburden, **Coal Mines**- Overburden, **Port Facilities**- mixed met	3,25,63,919.01	2,03,47,919.68
Total (A+B + C + D + E + F + G + H)	**3,26,72,330.92**	**2,04,41,881.25**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00018	0.00012
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.003712424	0.002473311
Waste intensity in terms of physical output (Total waste generated / Alumina Hydrate production (23,00,000 MT)] (MT/MT) Waste intensity (optional) – the relevant metric may be selected by the entity	14.21	9.85
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	90,334.04	85,015.7
(ii) Re-used	9,58,877.14	9,68,729.13
(iii) Other recovery operations	0	0
Total	**10,49,211.18**	**10,53,744.83**

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	125.81	102.451
(ii) Landfilling	8,72,467.60	39.11
(iii) Other disposal operations (through recyclers)	3,11,62,124.47	1,89,91,093.69
Total	**3,20,34,717.88**	**1,89,91,235.25**

Note:

Generated OB dump and top soil are stored at designated place for future re-use

*IMF reports PPP on a calendar year (CY) basis, while India uses a financial year (FY), so the figures are aligned by taking a weighted average, 75% from the CY2025 (20.08) and 25% from the CY2026 (20.34), to match the April–March period (FY 2026) and ensure consistency. as per the data available at **(https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/)**

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, reasonable assurance has been carried out by TUV SUD South Asia Pvt. Ltd.

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 mage such wastes

NALCO's operating units have implemented an environmental management system based on ISO 14001, focusing on waste management through identification, categorization and responsible handling. Key practices,

Biomedical Waste: disposed to CBWTDF in accordance with the authorization order issued by the SPCB or Treated at NALCO's facilities.

E-wastes are being stored inside closed room, segregated and disposed to authorized recyclers/ dismantlers/ re-furbishers

Used Batteries are being sent to Manufacturers/ Suppliers/ Dealers/ Recyclers under Bye Back Policy

- **Hazardous Waste:** Managed as per OSPCB authorization, including categorization, storage, and disposal. Spent Pot lining (SPL) carbon is disposed to authorized recyclers for detoxification of hazardous components and utilization of its energy value in an eco-friendly manner. Refractory and mixed fines of SPL are being disposed at the common hazardous Waste Landfill (CHWTSDF).

  Aluminium Dross: Aluminium Dross is cooled, crushed in an Autogenous mill of an additional bath handling system, where the metallic portion is recovered, and the remaining dross portion is mixed with bath and used in POTs for anode covering. Legacy stock of dross was disposed to authorized recyclers.

  Spent Anode Butts: Fully recycled for anode production.

- **Other Hazardous Waste:** Managed in accordance with SPCB Authorisations.

- **Non-Hazardous Waste:**

  Overburden from Mines: Reused for reclamation of mined areas at Bauxite Mines. At Coal Mines, Generated OB dump and top soil are stored at designated place for future re-use

  Red Mud: Disposed off in red mud ponds.

  CPP Ash: Disposed off in abandoned mine voids or used in emergency ponds; fly ash utilized for filling and brickmaking.

  Coal Mill Rejects: Stored in a dedicated yard for disposal.

  Scrap: Ferrous and non-ferrous scrap is recycled, reused, or sold. Rejected refractory bricks used for hard surfacing and road construction; mixed debris disposed of in low-lying areas.

  Food Waste: Converted into compost. These measures highlight NALCO's commitment to effective waste management and environmental sustainability.

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:

Sl. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any
1	Panchaptmali Bauxite Mine, Damanjodi, Dist. - Koraput, Odisha	Mining of bauxite	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
Pottangi Bauxite Mine, Koraput, Odisha Lease Area: 697.979 Ha (Forest Land) Capacity: 3.5 MTPA	Amended EC No: EC25A0000OR5617173A	25.09.2025	Yes, EIA conducted by M/s. Geoenvitech Research and Consultancy Services Pvt. Ltd.	Yes	Published in newspapers https://samajaepaper.in/indexnext.php?pagedate=2026-5-9&edcode=71&subcode=71&mod=1&pgnum=1&type=a#google_vignette
Expansion of Aluminium Smelter Plant Production Capacity from 4.6 LTPA to 9.57 LTPA at Anugola district, Odisha	Terms of Reference (TOR) no: J- 1101 1/20/2004 -lA ll(l) issued by the MoEF & CC, GoI	13.06.2024	Yes Independent Agency: - **M/s Engineers India Limited**	EIA/EMP report finalized in June 26 and to be put up in public domain shortly	N.A.

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:

Sl. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1	None	NA	NA	NA

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the area	Presently the operational plants of the Company at the Anugola and Koraput districts of Odisha are not classified as water stressed
(ii) Nature of operations	
(iii) Water withdrawal, consumption and discharge in the following format:	

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Water withdrawal by source (in kilolitres)		-
(i) Surface water	NA	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		

Water discharge by destination and level of treatment (in kilolitres)	
(i) Into Surface water	NA
- No treatment	
- With treatment – please specify level of treatment	
(ii) Into Groundwater	
- No treatment	
- With treatment – please specify level of treatment	
(iii) Into 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)	
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	NA

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

Parameter	Unit	FY 2025-26 Current Financial Year
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	4,836,752.31
Total Scope 3 emissions per rupee of turnover (Total Scope 3 emissions / Revenue from operations)	Metric tonnes of CO2 equivalent / Rs.	0.000027281

Note: We have undertaken and reported on five scope 3 categories such as Category 1: Purchased goods and services, Category 2: Capital Goods, Category 3: Fuel and Energy Related Activities, Category 4: Upstream Transportation and Distribution, and Category 9: Downstream Transportation.

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. NO

3. **With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

Our Bauxite Mining operations are located away from World Heritage Sites and IUCN listed biodiversity hotspots, minimising direct impacts. The closest biodiversity hotspot is more than ten kilometers away from our bauxite mine. There are no National Park, Wildlife Sanctuary, Biosphere Reserve, Wildlife Corridors, Tiger/Elephant Reserves, etc. within 10 km radius of the mines or plant sites.

NALCO had commissioned a biodiversity study near the Panchpatmali Bauxite Mine and prepared a wildlife management plan, which was approved by the State Forest Department, and implemented its recommendations.

While our bauxite mines are located in high terrain, the mining areas were barren with minimal vegetation. We've undertaken large-scale plantation operations to improve the hillsides' greenery. Annually, we plant over one lakh indigenous saplings that are economically valuable, provide fruit, and support forest ecosystems.

In addition following measures are taken,

- Opening of mining faces is carried out as per approved Mining Plan
- Blast-free mining to the maximum possible extent
- Restoration of mined sites as per the Mines closure plan, using indigenous species.
- Control of emissions and proper management of waste
- Zero discharge of industrial and sewerage wastewater
- Ground water recharging through ponds

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

Sl. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Bauxite Mines			
1	Water Harvesting	Water Harvesting Pond inside Mines (CNB) with capacity of 7000 Cum	Promotion of water conservation.
2	Development of Miyawaki gardens	Development of 2 Nos of Miyawaki gardens (1.00 Ha CB2, 0.50 Ha SB)	Promotion of Biodiversity and improvement of ecology.
Coal Mines			
3	Construction of rainwater harvesting pond	Capacity 11,100 KL	Roof top rainwater of residential area are being diverted to this pond for water storage and ground water recharge.
4	Use of VVFD	Use of Variable Voltage Frequency Drive (VVFD) in pump used for pumping mine pit water	Reduces the power consumption by 10-15 % compared to direct online (DOL) start up method.
Smelter			
5	Emrion Nano DF Plant	Treated water Used as cooling water make-up	Resource conservation & wastewater recycling
6	Recycling of Subsoil water of Potlines	Used as makeup water for compressor cooling and fire fighting	Resource conservation & wastewater recycling
7	Rainwater harvesting in S&P Township	Rainwater from the roof tops of new quarters is channelized to 3 charging wells to charge the ground water	Rainwater conservation & ground water recharging
Captive Power Plant			
8	Trial Co firing of Biomass Pellets in Unit # 07 Boiler	Trial feeding of 270 MT of Biomass Pellets along with coal was done in Unit # 07 Boiler	Trial for low-carbon fuel
9	Revamping of Cooling Tower of Unit # 3	Complete revamping of Cooling Tower of Unit # 03.	For increasing Power Plant Cycle Efficiency & for reduction of Water Drip Loss.
10	Replacement of HP & LP Water Lines of Unit # 1 to # 6	Complete revamping of HP & LP Water Lines of Unit # 1 to # 6	Reduction in Water Leakage.
Alumina Refinery			
11	DM water counter current heat exchange with sodic condensate	150m^3/hr of hot sodic condensate from batteries (08 area) is cooled by using DM water which is further used in cooling tower	Fresh water drawl for cooling tower is reduced by almost 150m^3/hr
12	Rain water Harvesting	Roof-top rainwater harvesting projects at Administration building, Training centre and ED's bungalow 20652 CUM per year	Water conservation

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

Bauxite Mines: A comprehensive Disaster Management Plan (DMP) and On-site Emergency Plan (OSEP) are established to handle emergencies, including occupational health, safety, and environmental incidents. Preparedness is ensured through regular assessments and quarterly mock drills involving all relevant stakeholders.

Alumina Refinery: An On-site Emergency Response Plan defines the responsibilities of the factory manager and CISF fire personnel. The facility conducts regular fire and chemical emergency mock drills, supported by a well-defined emergency command structure.

Smelter Plant: The DMP and On-site Emergency Plan cover critical scenarios such as pool fires, fireballs in HFO storage tanks, and incidents in LPG storage areas. The plant is equipped with adequate firefighting and rescue systems to manage such situations.

Captive Power Plant: The Captive Power Plant operates under a structured DMP and OSEP framework, similar to other units.

Utkal D&E Coal Mines: An Emergency Response Plan is in place outlining roles and responsibilities for situations such as inundation, dump or slope failures, blasting-related explosions, drowning in water reservoirs, and mine fires.

Overall: All facilities maintain comprehensive and regularly updated emergency preparedness plans. Routine drills are conducted to ensure operational readiness and to familiarize personnel with emergency procedures and responsibilities.

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

While no significant adverse environmental impacts from the value chain were not noted by the entity during the reporting period, NALCO continues to strengthen engagement with key value chain partners to promote responsible environmental practices. The Company encourages compliance with applicable environmental regulations and progressively integrates sustainability considerations into its supplier and contractor engagement processes.

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

The Company is presently unable to make any disclosure on this leadership indicator

8 **How many Green Credits have been generated or procured:**

a.	By the listed entity	NALCO has not generated nor procured any Green Credits in the reporting period under the Green Credit Programme (GCP) Rules notified by the Government of India. However, the Company continues to undertake several initiatives that contribute positively to environmental sustainability, including extensive tree plantation in own land and is presently exploring viability of taking up plantation of the saplings in the registered plantation block of forest department. For top value-chain partners, NALCO presently does not possess information on Green Credits generated or procured.
b.	By the top ten (in terms of value of purchases and sales, respectively) value chain partners	

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

NALCO engages with government authorities, industry associations, and other relevant stakeholders in a responsible and transparent manner to support policy development and sectoral growth. The Company ensures that its interactions and advocacy efforts are conducted in compliance with applicable laws, regulatory requirements, and the principles of ethical business conduct.

IR Capitals	Stakeholders	SDGs
Social and Relationship Capital Governance	**External: Regulators, Internal: Employees**	

Essential Indicators

1.

a.	Number of affiliations with trade and industry chambers/ associations.	16 (Sixteen)
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.	

Sl. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State / National)
1	Aluminium Association of India (AAI)	National
2	Confederation of Indian Industry (CII)	National
3	Standing Conference of Public Enterprise (SCOPE)	National
4	Chemicals and Allied Products Export Promotion Council (CAPEXIL)	National
5	Federation of Indian Mineral Industries (FIMI)	National
6	Quality Circle Forum of India (QCFI)	National
7	National Institute of Personnel Management (NIPM)	National
8	Indian Chamber of Commerce (ICC)	National
9	Indian National Committee/ world Mining Congress	National
10	National Safety Council, Mumbai	National

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

Name of authority	Brief of the case	Corrective action taken
No such case on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities nor any corrective action.		

Leadership Indicators

Details of public policy positions advocated by the entity:

Sl. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Web Link, if available
NALCO engages with industry bodies, government agencies, and other stakeholders to support the development of policies that promote sustainable growth of the aluminium sector, resource efficiency, environmental stewardship, and responsible business practices, while aligning with national development priorities.				

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

NALCO is committed to promoting inclusive growth and equitable development through its community development initiatives and responsible business practices. The Company works closely with local communities and other stakeholders to support sustainable livelihoods, education, healthcare, skill development, and infrastructure, while incorporating stakeholder feedback to create long-term social value.

IR Capitals	Stakeholders	SDGs
Social and Relationship Capital Natural Capital	**External: Community, Suppliers Internal: Employees**	

Essential Indicators

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current Financial year.**

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Pottangi Bauxite Mines, Koraput	RDM-LAB-KPT-0014-2023-19296/R&DM	27.05.2025	Yes	-Not yet- Draft SIA report submitted to NCDS, Bhubaneswar on 24.02.2026. Public Hearing is yet to be conducted by District Administration, Koraput.	

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

Sl. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
1	Utkal D Coal Mines	Odisha	Anugola	No of PDF -137 No of PAF - 443	100 % PDF	PAFs: Rs. 1,45,66,574.00 PDFs: Nil

Sl. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
2	Utkal E Coal Mines	Odisha	Anugola	No of PDF - 400 No of PAF - 1115	100 % PDF	PAFs: Rs.7,86,47,613.00. PDFs: Rs.5,41,00,000.00
3	Pottangi Bauxite Mines	Odisha	Koraput	No of PDF: -Nil- No of PAF: i) Overland Conveyor Corridor: 415 ii) Water Intake Facility: 48	R&R package finalization awaited	-Nil- (Will be disbursed after finalization of R&R package).

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

Community concerns are addressed through regular stakeholder engagement, field visits, community interactions, and consultations with local representatives. In addition, district-level Rehabilitation and Periphery Development Advisory Committee (RPDAC) meetings provide an important platform for raising and discussing community issues. The Company actively engages with local communities to understand their needs and expectations, and stakeholder consultations are undertaken during project planning and implementation to ensure that community perspectives are appropriately considered.

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSMEs/ small producers	61.56%[6]	47.44 %
Directly sourced within India	96.86%[7]	94.88 %

[6]*'Total Inputs' excludes items such as coal, caustic soda lye, fuel oil, items procured against GTE and imported goods as these cannot be sourced from MSEs. A specific exemption for these items has been requested from the Ministry.*

[7]*'Total Inputs' is total goods procurement value.*

5. **Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost.**

Location	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Rural	NA	NA
Semi-urban	83%	81%
Urban	NA	NA
Metropolitan	17%	19%

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

Note: * Population Between 10000-100000- Nalco Nagar Anugola & Damanjodi employees

** Population Over 1000000- Bhubaneswar, Delhi, Kolkata, Mumbai, Chennai, Vizag employees

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
SIA Report not finalized	-

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

Sl. No	State	Aspirational District[8]	Amount spent (In INR Lakhs)
1	Odisha	Kalahandi & Koraput	99.97
2	Odisha	Koraput	2,065.20

Sl. No	State	Aspirational District[8]	Amount spent (In INR Lakhs)
3	Odisha	Malkangiri	200
4	Odisha	Nabarangpur	200
5	Andhra Pradesh	Visakhapatnam	249.50

[8]As per the 'Transformation of Aspirational Districts' programme of the Government, a list of districts has been identified for quick and effective transformation. For additional details, refer to the following link: https://niti.gov.in/about-aspirational-districts-programme

3.

(a)	Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized / vulnerable groups? (Yes/No)	Yes
(b)	From which marginalized /vulnerable groups do you procure?	• Micro and Small enterprises (MSEs). • MSEs owned by SC/ST entrepreneurs. • MSEs owned by women entrepreneurs.
(c)	What percentage of total procurement (by value) does it constitute?	61.56% (excluding items such as coal, caustic soda lye, fuel oil, items procured against GTE and imported goods as these cannot be sourced from MSEs. A specific exemption for these items has been requested from the Ministry

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:

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

Name of authority	Brief of the Case	Corrective action taken
There was no acquisition of Intellectual Property based on traditional knowledge. There was no dispute nor any adverse order regarding usage of traditional knowledge.		

6. Details of beneficiaries of CSR Projects:

Sl. No	Project Title	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Organising Panchpattamali Natya Mahotsab, Damanjodi.	Indeterminate	Indeterminate
2	Financial Support to District Administration, Anugola for organisation of 12th Zila Mohatsav, in Anugola District	Indeterminate	Indeterminate
3	Financial Support to District Administration, Koraput towards organising State Level Tribal Festival, PARAB, Koraput.	Indeterminate	Indeterminate
4	Provision of Tensil fabric sheet shed from Sri Tripuranthaka swamy temple to Gangadhara at Sri Varaha Lakshmi Narasimha Swamy Vari Devasthanam,	Indeterminate	Indeterminate
5	Support for running Community based Day Care cum Child Development Centre" at Pitagadia Hamlet, Chandaka, Bhubaneswar	30 Working Mothers	Indeterminate
6	Water facility for Community centre of village Modeiguda.	1 Village	Indeterminate
7	Installation of Aqua Guard Nos 10 (SBI Bank, ITI, OAV,College, Market, Bus Stand, High School, Sisu Mandir, Gopobandhu School, Potangi	Indeterminate	Indeterminate

8	Providing borewell along with one hand pump set and motor at Gadamanitri Jagannath Temple, Gadamanitri	1 Village	Indeterminate
9	Supply pf Industrial Aqua-guards to 8 UP Schools and 13 High Schools of peripherial villages of S&P Complex, Anugola	Students of 21 Schools	Indeterminate
10	Supply of drinking water through water tanker to peripheral 14 villages of S&P Complex, Anugola during summer.	14 Villages	Indeterminate
11	Provision of drinking water facilities at Ari Puturaghati & Kandha Putraghati villages under Litiguda GP, Koraput Block through RWSS, Koraput.	2 Villages	Indeterminate
12	Construction of 03 Nos. of Cold Drinking water facilities at village Parang of Anugola district.	1 Village	Indeterminate
13	Development of Spring Based water system in peripherial villages of M&R Complex,Damanjodi	14 Villages.	Indeterminate
14	Awarding of NALCO Best Matriculate Award to students for outstanding performance in 10th Board Exam from Peripheral High Schools , Anugola	26 Students	Indeterminate
15	Supply and installation of street light at LAnugolaiabeda Baula Chhaka and LAnugolaiabeda Primary School Chhaka	1 Village	Indeterminate
16	Toilet Facility in Govt. upgraded High School (UGHS) Dumuripadar	Indeterminate	Indeterminate
17	Construction of toilet with running water supply at P.B.K Nodal High school, Banarpal at Banarpal G.P.	1 School.	Indeterminate
18	Construction of boys and girls toilet with running water supply at Mangalpur UP school.	1 School.	Indeterminate
19	Construction of Boundary wall of Government Primary School at village Kukudanga of Anugola district.	1 School.	Indeterminate
20	"Nalcora Aliali Jhia" (Nalco ki Ladli): provide financial support to girl students under BPL category from periphery villages of M&R Complex, Damanjodi	133 Girl Children	100%
21	Construction of boundary wall at Govt UP School, Pingua	1 School.	Indeterminate
22	School bus services to facilitate transportation to students of OAV KOTIA School Mathalput, Bhejaput and SVM,Damanjodi from peripherial villages	Around 140 Students	Indeterminate
23	"Nalcora Aliali Jhia" (Nalco ki Ladli): To provide financial support to girl students under BPL category from periphery villages of S&P Complex, Anugola.	175 Girl Children	100%
24	Provision of two school buses for services at Mandala, Madhya Pradesh	Indeterminate	Indeterminate
25	Enhancing educational infrastructure- Smart classrooms in Schools at Bargarh District, Odisha	25 Schools	Indeterminate
26	Construction of School Building at Tantiberia Sarada Sishu Mandir" at Tantiberia of Howrah District.	1 School	Indeterminate
27	Supporting residential education to poor backward & tribal children from periphery villages of M & R Complex (Indradhanush Programme)	742 Students	Indeterminate
28	Financial Support to Odisha Police for organising "Cyber safety Awareness Campaign.	Indeterminate	Indeterminate
29	Financial Support towards organising "Ek Ped Maa Ke Naam 2.0" Campaign at Anugola.	Indeterminate	Indeterminate
30	Improvement and maintenance of Median from Jaydev Vihar to Kalinga Hospital and landscapes near the Jaydev Vihar Square & XIMB Square.	Indeterminate	Indeterminate

31	Providing Nutritional food basket to tribal women at salia sahi slum, Bhubaneswar	150 Women	Indeterminate
32	Distribution of nutritional food baskets to TB Patients under "Pradhan Mantri TB Mukt Bharat Abhiyan" at peripherry villages of M&R Complex, Koraput	Around 500 TB Patients	100%
33	Financial Support for installation of Fully Automatic, Chemistry Analyzer & Hematology Analyzer at Ramakrishna Mission Charitable Dispensary, Bhubaneswar for providing accessible medical care.	Indeterminate	Indeterminate
34	Financial Support to District Administration PURI for supply of Nutritional Kits to TB Patients at Puri.	Around 540 TB Patients	100%
35	Provision of 03 no. of Battery Operated Ambulance Vehicles S.V.P.P.G. Institute of Paediatrics (Sishu Bhawan), Cuttack.	Indeterminate	Indeterminate
36	Distribution of Nutritional food basket to TB patients in Bantala, Atthamalik and R.K. Nagar blocks of S&P Complex, Anugola	Around 595 TB Patients	100%
37	Financial Support for organizing Medical Camps in Warangal (Rural), Warngal (Urban), Janagaon and Jayshankar Bhupalpally of Telangana state.	Indeterminate	Indeterminate
38	Comprehensive Health screening initiatives for addressing the persistent burden of anemia and malnutrition among school-going children in Anugola, Koraput and Ganjam districts.	Indeterminate	Indeterminate
39	Distribution of Aids and Assistive devices to Divyangs in the periphery villages of NALCO in collaboration with ALIMCO.	Around 488 Divyangjans	100%
40	Operation of OPD Service at S&P Complex, Anugola Periphery villages providing primary health care.	44 Villages	Indeterminate
41	Preventive Health care measures and provision of nutritious and hygienic food at Puri during the Ratha Yatra	Around 35000 People	Indeterminate
42	Support for operation of Dialysis Centre consisting of 5 Dialysis Machines and one R.O for two years in Sub-divisional Hospital, Bagha, West Champaran	Indeterminate	Indeterminate
43	Financial Support for procurement of medical equipment for treatment of TB in Narayapatna CHC and Pottangi CHC of Koraput District.	Indeterminate	Indeterminate
44	Support for infrastructure development and public welfare initiatives in Health Care, Drinking Water, Sanitation in Karimnagar district of Telengana.	Indeterminate	Indeterminate
45	Operation of Medical Health Units (MHUs) at periphery villages of S&P Complex, Anugola, Utkal D & E Coal Block.	44 Villages	Indeterminate
46	Financial Assistance for Day Care OT and Dental Care Equipment, IT Equipment and Office Furniture to VHRC, Visakhapatnam	Indeterminate	Indeterminate
47	Financial Support to Collectorate, Nabarangpur for "Screening of Anemia, Sickle Cell Anemia and addressing Malnutrition & Stunting among children under Aspirational District Programme of DPE, Ministry of Finance.	Indeterminate	Indeterminate
48	Financial Support to Collectorate, Malkangiri for Comprehensive Health Improvement Programme for TB Elimination, Anemia Prevention and Sickle Cell Disease Management of Malkangiri District under Aspirational District Programme of Department of Public Enterprises, Ministry of Finance.	Indeterminate	Indeterminate
49	Operation of Medical Health Units (MHUs) at periphery villages of M&R Complex, Damanjodi & Pottangi Buxite Mines.	163 Villages	Indeterminate

50	Sustainable Honey Farming for Tribal Empowerment in the village Tabhapodar and Talagadti of Bijaghati Panchayata through the Local SHG.	Around 20 Women	Indeterminate
51	Goat Farming initiatives through the local SHGs (4-5 Villages) in collaboration with Block level Extension Officers	20 Families	Indeterminate
52	Provision of an irrigation facility to promote vegetable cultivation in the Talagadti village through Odisha Agro Industries Corporation (OAIC), Koraput	1 Village	Indeterminate
53	Establishing & Operationalising Ginger Processing Unit (6 units) through the local SHGs	Around 30 Women	Indeterminate
54	Implementation of backyard poultry,Paper plate making units, Mixture making units through women Self Help Group (SHG) of eight periphery villages adjoining to S&P Complex, Anugola and Coal Mines Division, Chhendipada	8 Villages	Indeterminate
55	Financial support for the electrification of Deomali Millet Cluster, Subai, Semiliguda Block, Koraput District.	Indeterminate	Indeterminate
56	Restoration and redevelopment of infrastructure / pilgrim accommodation blocks in Badrinath dham /Kedarnath dham, Uttarakhand.	Indeterminate	Indeterminate
57	Village lighting at Kurudol G.P	1 Village	Indeterminate
58	Paver block connecting the Raghunath Mandir, Lachhmani	1 Village	Indeterminate
59	Bathing Facility separately for Ladies and Gents at Karidiguda	1 Village	Indeterminate
60	Construction of Community Centre at Karamanga Sahi, Village Matiasahi, Purunagarh of Anugola District	1 Village	Indeterminate
61	Supply and installation of Street light at Raijharan G.P.	1 Village	Indeterminate
62	Streetlight at village Gopinathpur	1 Village	Indeterminate
63	Provision of Field Channel, Dorasipaiput	1 Village	Indeterminate
64	Paver Block for the road inside the village Karanjaguda	1 Village	Indeterminate
65	Construction of drain (both side) from Canal Chhak to Nehru Khillar Ghar, Gopinathpur	1 Village	Indeterminate
66	Construction of Cement Concerete Drain, Lachhmani	1 Village	Indeterminate
67	Cleaning and renovation of drain with slab cover from Gobara Gotha Chhaka to Railway line at village Goabara	1 Village	Indeterminate
68	Erection of Highmax light Basudevpur Chawk (12 mtr Height) at Paranga	1 Village	Indeterminate
69	Construction of cement concrete road in Kanheinagar at village Kandasar of Anugola district	1 Village	Indeterminate
70	Highmax light for village Amantapur.	1 Village	Indeterminate
71	Street lighting at village Kulad.	1 Village	Indeterminate
72	Street lighting at village Gotamara.	1 Village	Indeterminate
73	Installation of Street Light from Rajiv Club to Bahiali School and from Pidha Sahi to Gopinath Temple at Kosala	1 Village	Indeterminate
74	Construction of building-cum-training centre for Mahila Samiti and Public library at village Susuda, Anugola	1 Village	Indeterminate
75	Development of road and drain at Majhi Sahi & Nua Sahi, in village Santhapada.	1 Village	Indeterminate
76	Construction of Guard Wall, Mundagadti	1 Village	Indeterminate
77	Construction of Retaining Wall at the entrance of the village Karidiguda	1 Village	Indeterminate

78	Extension and modification of the office building with library of 'Baristha Nagarika Mancha' Balaramprasad.	1 Village	Indeterminate
79	Repair and maintenance of road from Gadarkhai to Aluminium park and Aluamunda Ragadi to Tulasipal	1 Village	Indeterminate
80	Improvement of cremation ground near ESIC hospital at Balaramprasad of Anugola District	1 Village	Indeterminate
81	Construction of Cement Concrete Road from Danda Chhawk to Karabereni Railway Line of Kurdol Gram Panchayat of S&P Complex Anugola.	1 Village	Indeterminate
82	Street lighting from NH-55 to Bauti Mandir of village Kharagprasad of Anugola district.	1 Village	Indeterminate
83	Construction of Cement Concrete Road from Ekadasia Land to Karabereni Smashan Ghat of Kurdol of Anugola district.	1 Village	Indeterminate
84	Construction of Smasan Ghat, Rest Shed and Boundary wall at Tentoi, Kukudang of Anugola disrict.	1 Village	Indeterminate
85	Construction of smasan ghat, rest shed & boundary wall at Kandasar of Anugola district	1 Village	Indeterminate
86	Construction of Smasan Ghat, Rest Shed and Boundary wall at Bhogabereni village of Anugola district	1 Village	Indeterminate
87	Construction of Smasan Ghat, Rest Shed and Boundary wall at Kurudol of Anugola district	1 Village	Indeterminate
88	C.C. Road with guard wall, Taupadar	1 Village	Indeterminate
89	Construction of BT road from Balaramprasad Basalasahi to NALCO Ash pipe line.	1 Village	Indeterminate
90	Renovation of road in Pradhan Sahi and from Entrance Gate of 5T High school to 5T High School End at village Raijharan G.P	1 Village	Indeterminate
91	Krushak Bazar - Area Barricate and Shed for Individual Shop	Indeterminate	Indeterminate
92	Construction of road from Tentulisahi Primary School to Tentulisahi Braja Behera Home, from Tentulisahi Primary School to Nilakantha Sahoo Home, from Shishu Mandir to Naik Sahi Chakka, from Water tank to Tentulisahi Nanda Nali road at Korada	1 Village	Indeterminate
93	Commissioning of Transformers for Street Lighting NH-55 from Banarpal to Panchamahala in Anugola	Indeterminate	Indeterminate
94	Installation of 20 nos. of Solar Street Lights at Karidiguda of Koraput district	1 Village	Indeterminate
95	Construction of Bus Stand at Mathalput	1 Village	Indeterminate
96	Financial Support to District Administration, Khorda for development of rural infrastructure through installation of solar high mast light & setting up of public library in the peripheral area of Khurda District.	Indeterminate	Indeterminate
97	Installation of traffic light signals in Anugola through District Administration, Anugola	Indeterminate	Indeterminate
98	Financial Support to District Administration for Construction of Community Centres, Public Toilets and Public Library at peripheral villages of Mines & Refinery Complex, NALCO, Damanjodi	Around 25 Villages	Indeterminate
99	Financial Support to District Administration,Anugola for Improvement of Canal Road from NALCO to Anugola Town under Derjang Irrigation Project	Indeterminate	Indeterminate
100	Water connection with existing toilet inside Project Upper Primary School, Kharaguda	1 School	Indeterminate
101	Toilet block for School, Sorisopadar	1 School	Indeterminate

102	Organising and observing Swachhta Campaign at Anugola, Damanjodi, Visakhapatnam & Bhubaneswar.	Indeterminate	Indeterminate
103	Job-oriented skill development program for the visually challenged youths from the peripheral villages of Anugola and Koraput districts.	12 Visually Impaired persons.	100%
104	Imparting Skill Development training to around 100 youth from periphery villages of S&P Complex, Anugola and M&R Complex, Damanjodi through CTTC and SDI, Bhubaneswar	Around 100 youth.	Indeterminate
105	Organization of skill development training to nurture and develop a pool of 40 Plumber/Electrician/Mason from OBC, SC & ST unemployed youths of Jamshedpur, Jharkhand.	Around 40 youth	Indeterminate
106	Support to six "Wushu National Players of Anugola District" for participation in the Junior and Senior categories of the National Championship.	6 Players.	Indeterminate
107	Support for organising State Level Andhra Pradesh Special Protection Force (APSPF) Sports Meet at Visakhapatnam.	Indeterminate	Indeterminate
108	Distribution of Sports Kits to the Youth of peripheral Villages of S&P Complex and Coal Mines Division, Chhendipada of Anugola district	Sports Persons / Team of 28 periphery villages.	Indeterminate
109	Financial Support to District Auth. for "Sansad Khel Mohatsab" at Puri	Indeterminate	Indeterminate
110	Financial Support to District Authority for "Sansad Khel Mohatsav" Koraput	Indeterminate	Indeterminate
111	Organising Rural Athelete Meet at Balianata, Bhubaneswar promoting participation various nearby schools .	Around 300 Students.	Indeterminate
112	Organising Community Sports Meet for 48 Teams in Pottangi & Damanjodi Mines Peripheral Villages	48 Sport Teams	Indeterminate
113	Construction of tubewell at Gandhi Park, Puri & Maintenance of Water Purifier at Gandhi Park, Puri and repair of RO at Jagannath Ballav Matha, Puri.	Indeterminate	Indeterminate
114	Renovation of Entrance Gate of Puri in Biraharekrishnapur, along with installation of LED Letters & Signage's at Gandhi Park, Puri	Indeterminate	Indeterminate
115	Supply of Regular Water to 50000 Ltr water sump at Gandhi Park,Puri.	Indeterminate	Indeterminate
116	Renovation and refurbishment work at Puri including Gandhi Park & Shree Jagannath Ballav Matha.	Indeterminate	Indeterminate
117	Installation of High Mast signage board and other renovation and developmental works in Puri including Gandhi Park,Puri	Indeterminate	Indeterminate
118	Horticulture, Development & Maintenance work and Ward & Ward at Gandhi Park , Puri.	Indeterminate	Indeterminate
119	Operation of Battery Operated Vehicles (BOVs) from Jagannath Ballav Matha to Shri Jagannath Temple and Railway Stations of Puri, Bhubaneswar & Cuttack for safe transportation for devotees and passengers, particularly those who are elderly, pregnant, or sick.	Indeterminate	Indeterminate
120	Upskilling rural women in agricultural drone technology across two aspirational Districts of Odisha- Kalahandi & Koraput in line with "Namo Drone Didi" and "Lakhpati Didi" scheme of Government of India.	Indeterminate	Indeterminate

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

NALCO is committed to delivering high-quality products and creating long-term value for its customers through responsible business practices. The Company focuses on product quality, customer satisfaction, transparent communication, and timely grievance redressal, while ensuring compliance with applicable standards and promoting responsible engagement across its customer relationships.

IR Capitals	Stakeholders	SDGs
Social and Relationship Capital Manufactured and Intellectual Capital	**External: Customer Internal: Employees**	8, 9, 12, 14, 15

Essential Indicators

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

Customer complaints or feedback related to payment issues, delayed deliveries, product quality or quantity, and documentation discrepancies are addressed in line with NALCO's well-established Marketing Guidelines and the documented procedures under its ISO 9001 quality management system. Upon receiving a complaint, representatives from NALCO's Regional Offices and/or qualified technical personnel from the plant may visit the customer's premises to investigate and assess the issue on-site within the prescribed defined timeframe.

In cases where the customer raises a compensation claim, a dedicated committee is constituted to verify the claim and evaluate the extent of the loss incurred. Based on its assessment, the committee recommends a suitable compensation amount, ensuring a transparent and equitable resolution process.

NALCO also incorporates the review of customer complaints into its broader continuous improvement initiatives. By systematically analysing and addressing such feedback, the company strives to enhance operational efficiency, resolve recurring issues, and improve overall customer satisfaction.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable, as we provide services in a B2B market and such information on products is provided by the final end product manufacturers.
Safe and responsible usage	Not Applicable as per the nature of products. NALCO products are primary Alumina and Aluminium Metal products sold to secondary processors in the value chain.
Recycling and/or safe disposal	Not Applicable, since we provide services in a B2B market and such information on products is provided by the final end product manufacturers.

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

	FY 2025-26 Current Financial Year		Remarks Received during the year	FY 2024-25 Previous Financial Year		Remarks
	Received during the year	Pending resolution at end of year		Pending resolution at end of year		
Data privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	NA	NA	-	NA	NA	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Other	30	2	02 Complaints are pending due to complaints received in late March, 2026	Nil	Nil	-

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

	Number	Reasons for recall
Voluntary recalls	NIL	Not Applicable
Forced recalls		

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

Yes, (ISO27001 framework/policy on cyber security and privacy policy are available) The web-link of the policy:

- https://nalcoindia.com/wp-content/uploads/2019/03/IT-SECURITY-POLICY-signed.pdf
- https://NALCOindia.com/home/privacy-policy/

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

Nil, no such issue relating to cyber security and data privacy of customers. Therefore, no action taken by regulatory authorities.

No such issue relating to advertising, and delivery of essential services; re-occurrence of instances of product recall. Therefore, no action taken by regulatory authorities Provide the following information relating to data breaches:

7. Provide the following information relating to data breaches:

a.	Number of instances of data breaches	0
b.	Percentage of data breaches involving personally identifiable information of customers	0
c.	Impact, if any, of the data breaches	Not Applicable

Leadership Indicators

1	Channels / Platforms where information on products and services of the entity can be accessed (provide web link, if available).	Visit our website https://nalcoindia.com/ click on "menu" button on top corner of the right side go to business and select products for product related information.
2	Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.	Our customers are secondary manufacturers and not end-consumers. We provide products in a B2B market. Such information on products is provided by the final end product manufacturers.
3	Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.	Nalco does not sell any essential services. Hence disclosure against this leadership indicator is not applicable.
4	Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)	No, with respect to products manufactured by NALCO, there is no Indian regulatory mandate to display any product information thereon, Hence, this requirement is not applicable. Yes, as per internal policy, customer satisfaction on different aspects of product and services offered by the company is collected through a feedback mechanism on half yearly basis based on which the Customer Satisfaction Index (CSI) score is calculated and reviewed.

BRSR Core Reporting for Value Chain Partners (VCPs)

Value Chain Partner (VCP) disclosures have been undertaken in accordance with the SEBI BRSR Core framework to provide greater transparency on sustainability performance beyond NALCO's own operations. The assessment covers material upstream suppliers and downstream customers and aims to enhance visibility of ESG risks, opportunities and responsible business practices across the value chain.

In accordance with the SEBI BRSR Core framework for VCPs disclosures, NALCO has voluntarily undertaken value chain reporting for FY 2025–26. VCPs were identified based on the prescribed materiality threshold, i.e., suppliers and customers individually accounting for 2% or more of the Company's total purchases and sales (by value), respectively. The identified VCPs may be limited to those collectively representing up to 75% of the Company's total purchases and sales (by value). Accordingly, 17 upstream suppliers, representing 75.35% of the total procurement value (individual contribution ranging from 18.13% to 1.22%). 15 downstream customers, representing approximately 77% of the total sales value (individual contribution ranging from 9.68% to 2.02%), were identified for the assessment. Of the 15 identified downstream customers, 12 are trading entities rather than end users of the Company's aluminium products. Collectively, these customers account for 63.93% of the total sales volume and include organisations such as the National Small Industries Corporation Limited (NSIC), Tata International Limited, and other trading companies.

The BRSR Core value chain assessment questionnaire was shared with all identified VCPs; however, no responses were received despite follow-up reminders.

Consequently, the assessment was carried out using the latest publicly available non-financial disclosures, including BRSR, Integrated Reports and Sustainability Reports, available up to the cut-off date of 30 June 2026. Where FY 2025–26 disclosures were not available, the latest available FY 2024–25 disclosures were considered. Based on this review, six identified VCPs, representing 26.43% of the assessed value chain, had publicly disclosed information relevant to the applicable BRSR Core indicators.

The six VCPs for which relevant public disclosures were available and considered in the assessment were [HPCL, IOCL, BPCL, Grasim Industries, Himadri Speciality Chemical & BHEL]. For each applicable BRSR Core indicator, the disclosed values of the identified VCPs were analyzed and apportioned based on NALCO's economic relationship with the respective entity. Specifically, NALCO's contribution to each VCPs was determined using the proportion of NALCO's procurement value (for suppliers) relative to the VCP's total revenue. This contribution percentage was applied to the corresponding BRSR Core indicator values disclosed by each VCPs to derive NALCO-attributable values. The apportioned values from all VCPs considered were subsequently aggregated to arrive at the consolidated VCPs figures. For indicators that are organisation-specific and cannot be meaningfully apportioned based on NALCO's business relationship with a VCP, the values disclosed by the respective VCPs were retained as reported and consolidated to derive the final assessment results. For example, indicators such as Lost Time Injury Frequency Rate (LTIFR), number of fatalities, percentage of wages paid to female employees, or accounts payable days reflect organisation-level performance and cannot be proportionately attributed to NALCO's share of business. Accordingly, these metrics were considered in their reported form for the purpose of consolidation.

Accordingly, the reported VCP has been estimated using the available public disclosures together with NALCO's procurement and sales values with the respective VCPs.

BRSR Core Indicators	Unit of Measurement	FY 2025-26 Consolidated Metric Value
1. Green-House Gas (GHG) Footprint		
Total Scope 1 emissions	Metric tonnes of CO_2 equivalent ($MTCO_2e$)	65129
Total Scope 2 emissions	Metric tonnes of CO_2 equivalent ($MTCO_2e$)	9824
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover	[Total Scope 1 and Scope 2 GHG emissions (in $MTCO_2e$) / Revenue from operations (in rupees)]	0.0000045925
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [1]	[Total Scope 1 and Scope 2 GHG emissions (in $MTCO_2e$) / Revenue from operations in rupees adjusted for PPP]	0.0000948806
2. Water Footprint		
Water withdrawal by source [in kilolitres (KL)]:		
(i) Surface water	KL	271,631.11
(ii) Groundwater	KL	62,431.26
(iii) Third party water	KL	113,751.21
(iv) Seawater / desalinated water	KL	100,061.41
(v) Others	KL	6,663.87
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**KL**	**554,538.85**
Total volume of water consumption	KL	344,092.49
Water intensity per rupee of turnover	[Total water consumption (in KL)/ Revenue from operations (in rupees)]	0.0000210830

[1]*For financial normalization and enhanced comparability across value chain partners, Purchasing Power Parity (PPP) adjustment factors sourced from the IMF World Economic Outlook Database were applied. A PPP conversion factor of 20.66 was used for the assessment of the value chain partners.*

https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC

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BRSR Core Indicators	Unit of Measurement	FY 2025-26 Consolidated Metric Value
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	[Total water consumption (in KL) / Revenue from operations in rupees adjusted for PPP]	0.0004355758
Water discharge by destination and level of treatment:		
Sent to Surface Water	KL	62668.85
No treatment	KL	0.00
With treatment – please specify level of treatment	KL	62668.85
Sent to Ground Water	KL	12.72
No treatment	KL	0.00
With treatment – please specify level of treatment	KL	12.72
Sent to Seawater	KL	162626.68
No treatment	KL	0.00
With treatment – please specify level of treatment	KL	162626.68
Sent to third-parties	KL	7872.22
No treatment	KL	0.00
With treatment – please specify level of treatment	KL	7872.22
Sent to Others	KL	1378.91
No treatment	KL	10.86
With treatment – please specify level of treatment	KL	1368.06
Total water discharged (in kilolitres)	**KL**	**234559.38**
3. Energy Footprint		
From renewable sources		
Total electricity consumption (A)	Giga Joules (GJ)	10555
Total fuel consumption (B)	Giga Joules (GJ)	15027
Energy consumption through other sources (C)	Giga Joules (GJ)	0
Total energy consumed from renewable sources (A+B+C)	Giga Joules (GJ)	**25581.77**
From non-renewable sources		
Total electricity consumption (D)	Giga Joules (GJ)	59091
Total fuel consumption (E)	Giga Joules (GJ)	641789
Energy consumption through other sources (F)	Giga Joules (GJ)	0
Total energy consumed from non-renewable sources (D+E+F)	Giga Joules (GJ)	**700880.16**
Total energy consumed (A+B+C+D+E+F)	Giga Joules (GJ)	**726461.93**
% of energy consumed from renewable sources	Percentage	3.52%
Energy intensity per rupee of turnover	[Total energy consumed (in GJ) / Revenue from operations (in rupees)]	0.0000445114
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	[Total energy consumed (in GJ) / Revenue from operations in rupees adjusted for PPP]	0.0009196051

BRSR Core Indicators	Unit of Measurement	FY 2025-26 Consolidated Metric Value
4. Embracing circularity details related to waste management by the entity		
Total Waste generated [in metric tonnes (MT)]:		
Plastic waste (A)	MT	19.56
E-waste (B)	MT	1.27
Bio-medical waste (C)	MT	0.05
Construction and demolition waste (D)	MT	200.30
Battery waste (E)	MT	0.99
Radioactive waste (F)	MT	0.00
Other Hazardous waste. Please specify, if any. (G)	MT	1523.79
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	MT	5370.62
Total (A+B + C + D + E + F + G + H)	**MT**	**7116.58**
Waste intensity per rupee of turnover	[Total waste generated (in MT) / Revenue from operations (in rupees)]	0.0000004360
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	[Total waste generated (in MT) / Revenue from operations in rupees adjusted for PPP]	0.0000090086
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	MT	1981.53
(ii) Re-used	MT	4088.34
(iii) Other recovery operations	MT	241.12
Total	**MT**	**6310.99**
For each category of waste generated, total waste disposed by nature of disposal method:		
Category of waste		
(i) Incineration	MT	19.53
(ii) Landfilling	MT	480.99
(iii) Other disposal operations	MT	195.85
Total	**MT**	**696.37**
5. Enhancing employee wellbeing and safety		
Spending on measures towards well-being of employees and workers:		
Cost incurred on well-being measures (`)	Number	5,811,794,703.00
Total revenue of the company (`)	**Number**	**10,023,814,033,239.20**
Cost incurred on well-being measures as a % of total revenue of the company	Percentage	**0.06%**
Details of safety related incidents:		
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) – Employee	Ratio	0.143
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) - Worker	Ratio	0.807
Total recordable work-related injuries – Employees	Number	5

BRSR Core Indicators	Unit of Measurement	FY 2025-26 Consolidated Metric Value
Total recordable work-related injuries - Workers	Number	162
No. of fatalities – Employees	Number	0
No. of fatalities – Workers	Number	11
High consequence work-related injury or ill-health (excluding fatalities) - Employees	Number	0
High consequence work-related injury or ill-health (excluding fatalities) – Workers	Number	43
6. Enabling Gender Diversity in Business		
Gross wages paid to females:		
Gross wages paid to females (Rs.)	Number	19,985,276,402.00
Total Wages (Rs.)	Number	235,369,274,943.00
Gross wages paid to females as % of total wages	Percentage	**8.49%**
Complaints on POSH:		
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Number	26.00
Complaints on POSH as a % of female employees / workers	Percentage	1.77%
Complaints on POSH upheld	Number	17.00
7. Enabling Inclusive Development		
Percentage of input material (inputs to total inputs by value) sourced from suppliers:		
Directly sourced from MSMEs/ small producers	Percentage	31.97%
Directly from within India	Percentage	42.46%
Job creation in smaller towns – Wages paid to persons employed in:		
Rural	Percentage	**9.11%**
Semi-urban	Percentage	**12.68%**
Urban	Percentage	**25.87%**
Metropolitan	Percentage	**52.33%**
8. Fairness in Engaging with Customers and Suppliers		
Data breaches:		
a. Number of instances of data breaches	Number	0
b. Percentage of data breaches involving personally identifiable information of customers	Number	0
c. Impact, if any, of the data breaches	Qualitative	NA
Accounts Payable:		
Accounts payable*365	Number	276,198,398,618,336.00
Cost of goods/services procured	Number	8,985,786,804,182.09
Number of days of accounts payable	Number	**30.74**

BRSR Core Indicators	Unit of Measurement	FY 2025-26 Consolidated Metric Value
9. Open-ness of business		
Concentration of Purchases:		
a. Purchases from trading houses as % of total purchases	Percentage	**4.13%**
b. Number of trading houses where purchases are made from	Number	6390.00
c. Purchases from top 10 trading houses as % of total purchases from trading houses	Percentage	**17.46%**
Concentration of Sales:		
a. Sales to dealers/ distributors as % of total sales	Percentage	**62.57%**
b. Number of dealers / distributors to whom sales are made	Number	159667.00
c. Sales to top 10 dealers/distributors as % of total sales to dealers / distributors	Percentage	**2.92%**
Share of RPTs in:		
a. Purchases (Purchases with related parties/ total purchases)	Percentage	**4.64%**
b. Sales (Sales to related parties/ total sales)	Percentage	**0.36%**
c. Loans & advances (Loans & advances given to related parties / total loans and advances)	Percentage	**6.90%**
d. Investments in related parties as % of total investments made	Percentage	**58.77%**

Assurance statement on third-party verification of sustainability information

Unique identification no.: **3153148829**

TÜV SÜD South Asia Pvt Ltd. (hereinafter TÜV SÜD) has been engaged by **National Aluminium Company Limited (NALCO), Nalco Bhawan, P/1, Nayapalli, Bhubaneswar, Odisha** (hereinafter "Company") for the period from 01-04-2025 to 31-03-2026.

The verification was carried out according to the steps and methods described below.

Scope of the verification

The third-party verification was conducted to obtain independent assurance about whether the Sustainability information is prepared in reference to BRSR standard/framework (hereinafter referred as "Reporting Criteria").

Reporting standard/framework

The disclosures have been prepared by **National Aluminium Company Limited (NALCO),** in reference to:

BRSR and BRSR Core – Framework for ESG disclosures and assurance as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, including Annexure 16 and Annexure 17A.

BRSR Core – Framework for assurance and ESG disclosures for value chain as per SEBI (Securities and Exchange Board of India) Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July12, 2023.

BRSR reporting guidelines (Annexure II) as per SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021, and incorporated Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023.

The following sustainability indicators' reporting are included in the scope of the assurance engagement during the reporting period Financial Year (FY) 2026 as listed below

Reasonable level of assurance of 'BRSR 9 Core Attributes'

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the BRSR reporting, and accordingly, we do not express a conclusion on this information.

It was not part of our engagement to review product- or service-related information, references to external information sources, expert opinions and future-related statements in the Report.

Responsibility of the Company

The legal representatives of the Company are responsible for the preparation of the BRSR report in accordance with the Reporting Criteria. This responsibility includes in particular the selection and use of appropriate methods for measurement, calculation, collection and compilation of information and the making of appropriate assumptions or, where appropriate, the making of appropriate estimates. Furthermore, the legal representatives are responsible for necessary internal controls to enable the preparation of a BRSR report that is free of material - intentional or unintentional - erroneous information.

Verification methodology and procedures performed

The verification engagement has been planned and performed in accordance with the verification methodology developed by the TÜV SÜD Group which is based on ISAE 3000 assurance engagement standard and ISO 17029.

Level of Assurance

Reasonable Level of assurance for the 9 core attributes of BRSR (Ref: Annexure I of SEBI circular)

The verification was based on a systematic and evidence-based assurance process limited as stated above. The selection of assurance procedures is subject to the auditor's own judgment.

- Inquiries of personnel who are responsible for the stakeholder engagement and materiality analysis to understand the reporting boundaries
- Evaluation of the design and implementation of the systems and processes for compiling, analysing, and aggregating sustainability information as well as for internal controls
- Inquiries of company's representatives responsible for collecting, preparing and consolidating sustainability information and performing internal controls
- Analytical procedures and inspection of sustainability information as reported at group level by all locations

- Assessment of local data collection and management procedures and control mechanisms through a sample survey at selected multiple sites as mentioned below:

Sl. No.	Company Name	Site Address
1	National Aluminum Company Limited (NALCO)	**Nalco Bhawan, P/1, Nayapalli, Jaydev Vihar Odisha,751013**
2		**Mines & Refinery, Damanjodi, Koraput, Odisha, 763008**
3		**Smelter Plant, Nalco Nagar, Angul, Odisha, 759145**
4		**Captive Power Plant, Nalco Nagaer, Angul, Odisha, 759145**

Conclusion

Reasonable level of Assurance- BRSR 9 Core Attributes

On the basis of the assessment procedures carried out & evidence we have collected during 30-06-2026 to 20-07-2026, the identified sustainability indicators of 9 Core Attributes (Listed in Annexure I of this statement) of BRSR for FY 2025-26 are prepared in all material respect in accordance with the reporting requirements outlined in BRSR Core.

Limitations

The assurance process was subject to the following limitations:

- The subject matter information covered by the engagement are described in the "scope of the engagement". Assurance of further information included in the BRSR reporting was not performed. Accordingly, TÜV SÜD do not express a conclusion on this information.
- The assurance scope excluded forward-looking statements, product- or service-related information, external information sources and expert opinions.

Use of this Statement

The Company must reproduce the TÜV SÜD statement and possible attachments like Assurance report in full and without omissions, changes, or additions.

This statement is by the scope of the engagement solely intended to inform the Company as to the results of the mandated assessment. TÜV SÜD has not considered the interest of any other party in the selected sustainability information, this assurance report or the conclusions TÜV SÜD has reached. Therefore, nothing in the engagement or this statement provides third parties with any rights or claims whatsoever.

Independence and competence of the verifier

TÜV SÜD South Asia Pvt Ltd. is an independent certification and testing organization and member of the international TÜV SÜD Group, with accreditations also in the areas of social responsibility and environmental protection. The assurance team was assembled based on the knowledge, experience and qualification of the auditors. TÜV SÜD South Asia Pvt Ltd. hereby declares that there is no conflict of interest with the Company.

Place, Date: Bhubaneswar, 20.07.2026

Name: Prosenjit Mitra	Name: Prarthana Chand
General Manager- Verification, Validation and Audit	Verification Team Leader, TÜV SÜD
Management System Assurance	Management System Assurance

Annexure I

S.No.	Attribute	Parameter	Cross reference to BRSR (P-Principles/ E- Essential Indicator)
1.	Green-house gas (GHG) foot-print Greenhouse gas emissions may be measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard*	Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) Total Scope 2 emissions (Break-up of the GHG (CO2e) into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) GHG Emission Intensity (Scope 1 +2)	P6-E7
2.	Water footprint	Total water consumption Water consumption intensity Water Discharge by destination and levels of Treatment	P6-E3 P6-E4
3.	Energy footprint	Total energy consumed % of energy consumed from renewable sources Energy intensity	P6-E1
4.	Embracing circularity - details related to waste management by the entity	Plastic waste (A) E-waste (B) Bio-medical waste (C) Construction and demolition waste (D) Battery waste (E) Radioactive Waste (F) Other Hazardous waste. Please specify, if any. (G) Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) Total waste generated ((A+B + C + D + E + F + G + H) Waste intensity Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations For each category of waste generated, total waste disposed by nature of disposal method	P6-E9
5.	Enhancing Employee Wellbeing and Safety	Spending on measures towards well being of employees and workers – cost incurred as a % of total revenue of the company Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	P3-E1 P3-E11

6.	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid Complaints on POSH	P5-E3 P5-E7
7.	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or nonpermanent /on contract) as % of total wage cost	P8-E4 P8-E5
8.	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events Number of days of accounts payable	P9-E7 P1-E8
9.	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	P1-E9