July 15, 2026

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400001
Scrip Code: 532504

National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex, Bandra (East),
Mumbai 400051
Symbol: NAVINFLUOR

Dear Sir / Madam,

Sub.: Business Responsibility and Sustainability Report for the Financial Year 2025-26

Pursuant to Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed, the Business Responsibility and Sustainability Report for the Financial Year 2025-26 along with the Assurance Report provided by TUV SUD South Asia Pvt Ltd on BRSR Core (Reasonable) and BRSR Non-Core (Limited) indicators, which also forms part of the Integrated Annual Report of the Company for the Financial Year 2025-26.

This is for your information and record.

Thanking You,
Yours faithfully,
For **NAVIN FLUORINE INTERNATIONAL LIMITED**
Niraj Mankad Digitally signed by Niraj Mankad Date: 2026.07.15 21:36:29 +05'30'
Niraj B. Mankad
President Legal and Company Secretary

Encl.: a/a

Annexure 3

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURE

I. Details of the Listed Entity

1	**Corporate Identity Number (CIN) of the Listed Entity**	L24110MH1998PLC115499
2	**Name of the Listed Entity**	Navin Fluorine International Limited
3	**Year of incorporation**	1998
4	**Registered office address**	Office No. 602, 6th Floor, Natraj by Rustomjee, Near Western Express Highway, 194, Sir Mathuradas Vasanji Road, Andheri (East), Mumbai 400069
5	**Corporate address**	Office No. 602, 6th Floor, Natraj by Rustomjee, Near Western Express Highway, 194, Sir Mathuradas Vasanji Road, Andheri (East), Mumbai 400069
6	**E-mail**	info@nfil.in
7	**Telephone**	+91 22 6650 9999
8	**Website**	www.nfil.in
9	**Financial year for which reporting is being done**	April 01, 2025, to March 31, 2026
10	**Name of the Stock Exchange(s) where shares are listed**	1. BSE Limited 2. National Stock Exchange of India Limited
11	**Paid-up Capital**	Fully Paid-Up Share Capital INR 10,24,81,028 Partly Paid-Up Share Capital INR 8,060*
	Contact Person	
12	**Name and contact detail (telephone email address) of the person who may be contacted in case any queries on the BRSR report**	Name: Amish Kamat Telephone No.: +91 22 6650 9941 E-mail ID: amish.kamat@nfil.in
	Reporting Boundary	
13	**Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements taken together)**	The report is prepared following a consolidation approach. The reporting boundary encompasses data and information gathered from Navin Fluorine International Limited (Surat, Gujarat, and Dewas, Madhya Pradesh), Navin Fluorine Advanced Sciences Limited (Dahej, Gujarat), and registered office (Mumbai) (hereafter referred to as 'Navin Fluorine' or 'the Company')
14	**Name of assurance provider**	TUV SUD South Asia Pvt. Ltd.
15	**Type of assurance obtained**	BRSR Core Indicators - Reasonable Assurance BRSR Non-Core Indicators - Limited Assurance

** For 860 partly paid equity shares (which are excluded from the above 8,060 equity shares as mentioned above), the Company has received pending application money and interest thereon. Further, the Company has received corporate action approvals for these 860 shares from the Depositories and is in the process of obtaining listing and trading approval from Stock Exchanges.*

II. Product/Services

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

S. No.	Description of Main Activity	Description of Business Activity	% Turnover of the Entity
1	Navin Fluorine is one of the largest and most respected Indian manufacturers of specialty fluorochemicals	High-Performance Products, Specialty Fluorochemicals, Contract Development and Manufacturing Organisation	98.07%

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

S. No.	Product/Service	NIC Code	% of Total Turnover contributed
1	Synthetic cryolite, fluorocarbon gases	2011	39.07%
2	Hydrofluoric acid and other fluorine chemicals	2011	43.93%
3	Other Chemicals	2011	17.00%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	3	6	9
International	0	3	3

19. Market served by the entity

a. Number of locations

Locations	Numbers
National (No. of States/UTs)	27 (22 States and 5 Union Territories)
International (No. of Countries)	32

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

66.61%

c. A brief on types of customers

Navin Fluorine serves the evolving requirements of distinguished clients globally. These clients encompass prominent entities in global life science and crop science, leading figures in the stainless-steel manufacturers, air-conditioner OEMs, and other users of fluorochemicals downstream. The Company is dedicated to consistently meeting the diverse needs of its esteemed clientele.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled)

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
			Employees			
1	Permanent Employees (D)	1,421	1,365	96.06%	56	3.94%
2	Other than Permanent Employees (E)	0	0	0	0	0
3	**Total Employees (D+E)**	**1,421**	**1,365**	**96.06%**	**56**	**3.94%**
			Workers			
4	Permanent (F)	148	148	100%	0	0
5	Other than Permanent (G)	1,648	1,610	97.69%	38	2.31%
6	**Total Workers (F+G)**	**1,796**	**1,758**	**97.88%**	**38**	**2.12%**

b. Differently abled employees and workers

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
			Differently abled Employees			
1	Permanent Employees (D)	1	1	100%	0	0
2	Other than Permanent Employees (E)	0	0	0	0	0
3	**Total Differently Abled Employees (D+E)**	**1**	**1**	**100%**	**0**	**0**
			Differently abled Workers			
4	Permanent (F)	4	4	100%	0	0
5	Other than Permanent (G)	9	9	100%	0	0
6	**Total Differently Abled Workers (F+G)**	**13**	**13**	**100%**	**0**	**0**

21. Participation/Inclusion/Representation of women

Sr. No.	Category	Total (A)	No. and % of females	
			No. (B)	% (B/A)
1	Board of Directors	10	1	10.00%
2	Key Management Personnel*	2	0	0

*Excludes Directors of the Company

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

Category	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	15.76%	19.64%	15.90%	19.81%	22.00%	19.89%	17.41%	13.44%	17.55%
Permanent Workers	1.35%	0.00%	1.35%	4.67%	0.00%	4.67%	6.72%	0.00%	6.72%

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

23. Name of the holding / subsidiary / associate companies / joint ventures

Sr. No	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether it is a holding / Subsidiary / Associate / or 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.	Navin Fluorine Advanced Sciences Limited (NFASL)	Wholly Owned Subsidiary	100%	Yes
2.	Sulakshana Securities Limited	Wholly Owned Subsidiary	100%	No
3.	Manchester Organics Limited	Wholly Owned Subsidiary	100%	No
4.	NFIL (UK) Limited	Wholly Owned Subsidiary	100%	No
5.	NFIL USA, INC.	Wholly Owned Subsidiary	100%	No
6.	Navin Fluorine (Shanghai) Co, Limited	Wholly Owned Subsidiary	100%	No
7.	Swarnim Gujarat Fluorspar Private Limited	Joint Venture	49.48%	No

VI. CSR Details

24.

i.	**Whether CSR is applicable as per section 135 of Companies Act, 2013:**	Yes
ii.	**Turnover (₹ in crores)**	3,313.90 (Consolidated)
iii.	**Net worth (₹ in crores)**	3,974.58 (Consolidated)

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025- 26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, Navin Fluorine addresses the concerns of the communities (inclusive of vulnerable and marginalized groups) through continuous interactions with them. The Company also has a dedicated Corporate Social Responsibility policy in place which encompasses the Company's philosophy for describing its responsibility as a corporate citizen, and lays down the guiding principles for the selection, implementation, and monitoring of its CSR activities. https://www.nfil.in/contact/grievance_redressal.html	0	0	-	0	0	-
Shareholders / **Investors (other than shareholders)**	The Company consistently works towards serving its investors and takes necessary steps from time to time for expeditious redressal of investor grievances. The Company has appointed KFin Technologies Limited (KFinTech) to discharge investor service functions on behalf of the Company. KFinTech is a Qualified Registrar and Transfer Agent with a vast number of Investor Service Centres across the country. It is entrusted with handling all share related matters including transmission, transposition, nomination, dividend, change of name/address/ signature, demat /remat of shares, issue of duplicate certificates, etc https://www.nfil.in/contact/grievance_redressal.html	17	3*	The complaints from shareholders pertain to service requests raised with the Company/ KFinTech.	27	2**	The complaints from shareholders pertain to service requests raised with the Company/ KFinTech.
Employees and workers	Yes, Navin Fluorine encourages ethical and transparent business conduct for all its employees and workers. The Company has incorporated the Whistle Blower Policy which provides a vigil mechanism to report any instance of unethical behavior against the employees and workers of the Company. https://www.nfil.in/contact/grievance_redressal.html	0	0	-	16	0	Resolved all complaints

**For all 3 complaints, the Company has submitted Action Taken Report on SCORES. However, closure of the complaints was pending with SEBI as on March 31, 2026. As on the date of this report, 2 out of these 3 complaints have been closed.*
***Both pending complaints were resolved after the end of FY 2024-25.*

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025- 26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Customers	Navin Fluorine is a customer-oriented Company. It undertakes regular customer satisfaction surveys which enables it to enhance its performance. https://www.nfil.in/contact/grievance_redressal.html	48	4	-	39	1	-
Value Chain Partners	The Organization has an online complaints/grievances platform for the value chain partners. https://www.nfil.in/contact/grievance_redressal.html	0	0	-	0	0	-
Others	https://www.nfil.in/contact/grievance_redressal.html	-	-	-	-	-	-

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

Sr. No	Material issue identified	Indicate whether Risk or Opportunity	Rationale for identifying Risk/ Opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
1.	Climate Change Mitigation	Risk	Climate change mitigation is material risk for Navin Fluorine due to the energy intensive nature of its chemical manufacturing operations, which require significant energy inputs and result in substantial greenhouse gas (GHG) emissions. Effective management of emissions and energy efficiency is critical to maintaining operational cost control, regulatory compliance, and competitive positioning. With India's commitment to achieving net-zero emissions by 2070, the environment policy is becoming increasingly stringent, exposing companies that are unprepared to risks such as financial penalties, operational disruptions, and reputational damage. Given impact scores of 3.68 on business performance and 3.50 on stakeholder interest, inadequate management of this issue could materially affect business continuity and stakeholder confidence.	Navin Fluorine is adopting multi-pronged approach to mitigate climate change risks by focusing on cleaner technologies, emission control, and sustainable resource management. A key initiative includes the introduction of hydrofluoroolefins (HFOs), which have zero ozone depleting potential compared to traditional ozone depleting substances (ODS). Furthermore, the Company has been strategically transitioning from ozone depleting to non-ozone-depleting products. The Company has also implemented operational measures such as thermal oxidizers and vent condensers on storage tanks to eliminate fugitive emissions. Broader environmental strategies include carbon emission reduction, water recycling, landfill management, and increasing the share of renewable energy. Its commitment is further reflected in prioritizing natural gas as a cleaner fuel alternative and gradually transitioning to renewable energy sources, supported by process optimization and energy efficiency initiatives. The Company's new site at Dahej is conducting comprehensive energy audit, while two other sites have already obtained ISO 50001:2018 certification.	Negative

Sr. No	Material issue identified	Indicate whether Risk or Opportunity	Rationale for identifying Risk/ Opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
			Furthermore, inefficient energy management can drive up operational costs and increase environmental impact, compounding both financial and sustainability risks. Strategic focus on climate change mitigation supports Navin Fluorine's sustainability commitments while contributing positively to long-term business performance and resilience, making it essential to effectively manage this risk.	Navin Fluorine has implemented ESG digitalization system to measure, track, and manage GHG emissions across operations. Science-based reduction targets (SBTi) are to be set in near-future. Continuous stakeholder engagement, executive oversight, and transparent sustainability reporting will ensure accountability and position the Company as a climate-responsible leader aligned with global and national net-zero goals.	
2.	Climate Change Adaptation & Resilience	Risk	Climate change adaptation & resilience has been identified as material topic for Navin Fluorine due to its significant exposure to both physical and transition climate related risks. As a chemical manufacturer operating multiple facilities, the Company is particularly vulnerable to physical risks such as extreme weather events, including floods, heatwaves, and storms, which can disrupt operations, damage infrastructure, and impact supply chain continuity. In parallel, transition risks are becoming increasingly relevant, driven by evolving environmental regulations, carbon pricing mechanisms, and shifting stakeholder expectations toward low-carbon and sustainable operations. With impact scores of 3.47 (business) and 3.34 (stakeholders), inadequate management may lead to regulatory non-compliance, operational disruptions, financial losses, and reputational damage. Proactive climate risk management is essential to ensure business continuity, support task force on climate-related financial disclosure (TCFD), and maintain stakeholder confidence.	Establish comprehensive policies, procedures, and frameworks aligned with global best practices (such as TCFD or similar standards) to systematically identify, assess, and manage climate related physical and transition risks. Implement regular monitoring systems to evaluate climate risks (eg. extreme weather, water stress, supply disruptions) and disclose performance through transparent reporting mechanisms. Scenario analysis should be incorporated to anticipate long term impacts.	Negative

Sr. No	Material issue identified	Indicate whether Risk or Opportunity	Rationale for identifying Risk/ Opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
3.	Air Quality & Pollution Control	Opportunity	Managing air emissions and pollution presents a significant opportunity for Navin Fluorine. Chemical manufacturing inherently involves the release of air pollutants such as sulfur oxides (SOx), nitrogen oxides (NOx), particulate matter (PM), and other hazardous emissions, making robust air quality management systems essential to safeguard worker health, surrounding communities, and the environment. Effective control measures not only ensure regulatory compliance and continuity of operational licenses but also strengthen community trust and corporate credibility. With high impact scores on both business operations (4.11) and stakeholder expectations (3.79), this topic offers potential for competitive advantage, enhanced reputation, and value creation. Furthermore, proactive investments in emission reduction technologies and pollution control can drive innovation, improve environmental performance, and position Navin Fluorine as a responsible industry leader.	-	Positive
4.	Water Management & Conservation	Opportunity	Water management and conservation represents significant strategic opportunity for Navin Fluorine, given the critical role of water in chemical manufacturing process. In a water-stressed country like India, sustainable water use, conservation, and robust wastewater/effluent treatment are not only environmental responsibilities but also key business imperatives. Navin Fluorine has already taken meaningful steps in this direction. The Company has achieved zero liquid discharge (ZLD) at one of its facilities, while at another, wastewater is treated and further processed in a sewage treatment plant (STP) before being recycled. It has also implemented Water Management Policy, bringing sharper focus to mitigating water related impacts and driving continuous improvement.	-	Positive

Sr. No	Material issue identified	Indicate whether Risk or Opportunity	Rationale for identifying Risk/ Opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
			This topic has been identified as high priority due to its strong impact on both business operations (4.21) and stakeholder expectations (3.68). Effective water management can enhance operational efficiency, reduce dependency on freshwater resources, and lower costs associated with water procurement and treatment. At the same time, it strengthens stakeholder trust, improves regulatory compliance, and reinforces the Company's reputation as a responsible and sustainable organization.		
5.	Waste Management	Opportunity	Waste Management (Hazardous & Solid Waste) is a key opportunity for Navin Fluorine due to its strong impact on business operations (3.98) and stakeholder expectations (3.71). As a chemical manufacturer, the Company generates hazardous waste requiring proper segregation, recycling, and safe disposal. Navin Fluorine manages waste through authorized vendors and has implemented Waste Management Policy to strengthen its structured approach. Effective waste management ensures regulatory compliance, reduces environmental and health risks, and prevents penalties. Poor handling can contaminate air, soil, and water, harming ecosystems and public health.	-	Positive
6.	Biodiversity & Land Use	Risk	Biodiversity and land use are material risks for Navin Fluorine due to potential environmental, operational, and reputational impacts. Site selection, expansion, and operations can affect surrounding ecosystems. Inadequate management may lead to regulatory non-compliance, operational disruptions, financial losses, and strained stakeholder relationships. With impact scores of 3.26 (business) and 3.03 (stakeholders), this risk is significant.	Proactive measures such as responsible land use and ecosystem protection are essential to ensure compliance, maintain stakeholder trust, and support business continuity. Enhancing biodiversity also improves ecosystem resilience, supporting long-term sustainability.	Negative

Sr. No	Material issue identified	Indicate whether Risk or Opportunity	Rationale for identifying Risk/ Opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
7.	Process Safety & Emergency Preparedness	Opportunity	With high impact scores on both business operations (3.61) and stakeholder expectations (3.89), this topic offers substantial potential for value creation. By investing in advanced safety technologies, rigorous risk assessments, continuous training, and emergency preparedness, Navin Fluorine can drive innovation, strengthen resilience, and differentiate itself competitively. Ultimately, sustained focus on process safety and emergency readiness supports long term growth and reinforces the Company's reputation as a responsible industry leader.	-	Positive
8.	Sustainable Product Innovation & Stewardship	Risk	Sustainable Product Innovation & Stewardship is a material risk for Navin Fluorine due to increasing regulatory pressure, customer expectations, and the need for safer, more sustainable chemical solutions. With impact scores of 3.21 (business) and 3.55 (stakeholders), inadequate management could lead to regulatory non-compliance, operational disruptions, reputational damage, and financial losses. As a chemicals manufacturer, failure to innovate in areas such as safer chemical use and lifecycle sustainability may weaken competitiveness and stakeholder trust. Conversely, proactive innovation supports customer sustainability goals and creates strategic advantages. Effective risk mitigation is therefore essential for business continuity and long term value creation.	Navin Fluorine can strengthen risk mitigation in sustainable product innovation & stewardship by integrating Product Carbon Footprint (PCF) and Life Cycle Assessment (LCA) into its framework. The Company should adopt PCF methodologies to measure emissions across value chain, using standardized approaches (eg., ISO or GHG Protocol) to ensure consistent and credible reporting. Furthermore, implementing LCA will help assess broader environmental impacts such as water use, resource depletion, eutrophication, ozone depletion potential etc., enabling early identification of hotspots and more sustainable product design decisions.	Negative
9.	Occupational Health & Safety	Opportunity	Protecting the health and safety of employees and contractors in the workplace is a critical material topic for Navin Fluorine, given the inherently hazardous nature of chemical manufacturing processes. Strong performance in Occupational Health & Safety (OHS) presents a significant opportunity to create long-term value. It enhances operational efficiency by reducing downtime and incidents, strengthens stakeholder trust, improves employee morale and retention, and reinforces the Company's competitive positioning. With high impact scores on both business operations (4.07) and stakeholder expectations (3.97),	-	Positive

Sr. No	Material issue identified	Indicate whether Risk or Opportunity	Rationale for identifying Risk/ Opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
			proactive OHS management can drive innovation, improve compliance, and build a resilient and sustainable organization. The Company has an online portal to log incidents in detail which gets assigned to the authorized person to analyze as well as to put a control mechanism in place.		
10.	Employee Engagement & Development	Risk	Employee Engagement & Development is a material risk for Navin Fluorine due to its strong impact on business performance (3.16) and stakeholder expectations (3.11). Poor management can lead to high attrition, reduced productivity, operational disruptions, regulatory non-compliance, and reputational damage. An engaged workforce is essential for innovation and efficiency. Failure to support employee well-being, career growth, and satisfaction can weaken morale and stakeholder confidence.	Focus on employee satisfaction, growth through training, career development, and talent retention.	Negative
11.	Diversity, Equity & Inclusion	Risk	Diversity, Equity & Inclusion (DEI) is a material risk for Navin Fluorine, with impact scores of 3.65 (business) and 3.13 (stakeholders). Inadequate management may lead to regulatory non-compliance, operational disruptions, reputational damage, and financial losses. It can also reduce employee engagement, increase attrition, and weaken stakeholder trust.	Implement diversity and inclusion initiatives, ensure equitable hiring and promotion practices, and provide diversity training and education.	Negative
12.	Responsible Supply Chain	Risk	Responsible Supply Chain is a material risk for Navin Fluorine given its reliance on suppliers, logistics, and service partners. Weak oversight of environmental, ethical, and labor practices may lead to regulatory non-compliance, supply disruptions, reputational damage, and financial losses. With impact scores of 3.65 (business) and 3.42 (stakeholders), ineffective management could undermine stakeholder trust and customer expectations for sustainable sourcing. Strengthening supplier standards, due diligence, and monitoring is essential to ensure compliance, protect brand value, and maintain business continuity.	Increase the coverage of ESG assessments of suppliers and prioritize local and inclusive sourcing where possible to enhance community impact.	Negative

Sr. No	Material issue identified	Indicate whether Risk or Opportunity	Rationale for identifying Risk/ Opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
13.	Community Engagement & Development	Risk	Community Engagement & Development focused on building positive relationships with local communities and contributing to their socio-economic progress is a critical material issue for Navin Fluorine from a risk standpoint. With impact scores of 3.26 (business) and 3.66 (stakeholders), inadequate management could result in regulatory non-compliance arising from community grievances, operational disruptions due to protests or resistance, reputational damage affecting stakeholder trust, and potential financial losses. Failure to transparently address concerns related to environmental impact, safety, and local well-being can erode the Company's social license to operate.	Community visits, project engagements, partnership programs, seminars, and workshops.	Negative
14.	Customer Health & Product Safety	Risk	Customer Health & Product Safety is a key material risk for Navin Fluorine due to the hazardous nature of chemical products. Ensuring high safety and quality standards, accurate safety information, and proper handling is essential. Any failure can lead to health risks, environmental harm, regulatory non-compliance, product recalls, liability claims, and reputational damage. With impact scores (3.75 for business and 3.74 for stakeholders), inadequate management could disrupt operations and affect financial performance and stakeholder trust.	Effective management through strong safety standards, clear communication, and awareness sessions on safe handling helps mitigate these risks, ensures compliance, and strengthens customer confidence and long term business performance.	Negative
15.	Responsible Marketing & Product Labelling	Opportunity	Responsible Marketing & Product Labelling is a material risk for Navin Fluorine, with impact scores of 3.26 (business) and 3.21 (stakeholders). Inaccurate or misleading marketing and inadequate product labelling can lead to regulatory non-compliance, customer safety risks, and reputational damage. These issues may result in legal penalties, operational disruptions, and financial losses. Effective controls and transparent communication are essential to ensure compliance, maintain stakeholder trust, and support business continuity.	By promoting products in a transparent and ethical manner, Company can enhance its reputation & strengthen customer loyalty.	Negative

Sr. No	Material issue identified	Indicate whether Risk or Opportunity	Rationale for identifying Risk/ Opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
16.	Sustainable Raw Material Sourcing	Risk	Sustainable Raw Material Sourcing is a material risk for Navin Fluorine due to its impact on operations, compliance, and stakeholder trust. Inadequate sourcing practices can lead to supply disruptions, increased costs, regulatory non-compliance, and reputational damage. Unsustainable sourcing also risks natural resource depletion and environmental degradation, habitat destruction, and loss of biodiversity affecting long term supply security. With impact scores of 3.33 (business) and 3.24 (stakeholders), this issue can directly influence financial performance and business continuity.	The Company is strengthening supplier engagement through an online portal, along with physical visits, to enhance sustainable sourcing. Further actions such as diversifying suppliers, adopting sustainable practices, and exploring alternative materials are essential to mitigate risks.	Negative
17.	Learning & Development	Risk	Learning & Development (L&D) is a material risk for Navin Fluorine due to its direct impact on operational efficiency and innovation in a rapidly evolving chemical industry. Inadequate training and leadership development can lead to skill gaps, operational disruptions, and weakened stakeholder confidence. With impact scores of 2.98 (business) and 2.84 (stakeholders), poor L&D management may also result in reputational damage, financial losses, and higher employee attrition.	Mitigation requires structured investment in technical training, leadership development, and continuous learning through internal and external programs such as seminars, workshops, conferences, and specialized courses.	Negative
18.	Human Rights	Opportunity	Human Rights is opportunity for Navin Fluorine, with high impact on business operations (3.95) and stakeholder expectations (3.58). Upholding fair labor practices, non-discrimination, safe working conditions, freedom of association, and preventing forced labor across operations and the value chain is fundamental to responsible business. A proactive approach, including human rights due diligence, helps mitigate legal and reputational risks while improving operational efficiency and workforce engagement. Strong performance enhances stakeholder trust, supports talent attraction, and strengthens brand reputation.	-	Positive

Sr. No	Material issue identified	Indicate whether Risk or Opportunity	Rationale for identifying Risk/ Opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
19.	Business Ethics	Opportunity	Business Ethics covering ethical conduct, legal compliance, anti-bribery, anti-corruption, and fair competition presents a key opportunity for Navin Fluorine. Strong ethical practices build stakeholder trust, enhance reputation, and support sustainable growth. With high impact on operations (3.98) and stakeholder expectations (3.63), this topic can drive competitive advantage and operational efficiency by reducing legal and compliance risks. Proactive measures such as strengthening whistleblower protections, conducting due diligence on high risk third parties and targeting zero corruption incidents, further embed integrity across operations.	-	Positive
20.	Corporate Governance & Board Oversight	Risk	Corporate Governance & Board Oversight is a material risk for Navin Fluorine, as strong governance, board accountability, and ESG integrated oversight are essential for effective decision making and risk management. With impact scores of 3.82 (business) and 3.37 (stakeholders), weak governance could lead to regulatory non-compliance, operational disruptions, reputational damage, and financial losses.	Establish measurable ESG linked targets and strengthen Board capability through training and diverse expertise.	Negative
21.	Sustainable Product Design & Innovation	Risk	Sustainable Product Design & Innovation is a material risk for Navin Fluorine as it directly affects environmental performance across the product lifecycle. It enables resource efficiency, circular economy practices, and reduced environmental footprint in R&D. Poor management of this area may lead to regulatory non-compliance, operational disruptions, reputational damage, and financial losses, along with reduced stakeholder confidence. With impact scores of 3.00 for both business and stakeholders, it requires strong oversight to ensure business continuity and compliance.	Integration of ESG principles, adherence to ISO standards, cross-functional collaboration, and digitization of R&D processes are key enablers to mitigate risks and unlock long term value.	Negative

Sr. No	Material issue identified	Indicate whether Risk or Opportunity	Rationale for identifying Risk/ Opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
22.	Data Privacy & Cybersecurity	Risk	Data Privacy & Cybersecurity is a material risk for Navin Fluorine due to increasing reliance on digital systems and the need to protect sensitive data, including proprietary, customer, and operational information. Robust cybersecurity is essential to ensure business continuity and safeguard stakeholder trust. Weak data protection can lead to regulatory non-compliance, operational disruptions, financial losses, and reputational damage. Cyber threats such as data breaches or system attacks can significantly impact critical operations and customer confidence. With impact scores 3.93 (business) and 3.50 (stakeholders), this issue is material. Effective cybersecurity and data governance are therefore critical to mitigate risks, ensure compliance, and maintain stakeholder confidence.	Identifying and mitigating threats to the Company's information, assets, and systems to prevent unauthorized access, breaches, or disruptions.	Negative
23.	Tax Responsibility & Transparency	Risk	Tax Responsibility & Transparency is a material risk for Navin Fluorine due to increasing expectations around ethical tax practices, compliance, and transparent reporting. It reflects the need to ensure fair tax contribution while operating within legal frameworks. With impact scores of 3.56 (business) and 3.24 (stakeholders), weak management of this issue may lead to regulatory non-compliance, financial penalties, operational disruptions, and reputational damage.	Strengthen tax governance, compliance monitoring, and transparent reporting practices to ensure adherence to regulations.	Negative
24.	Compliances	Risk	Compliances is a material risk for Navin Fluorine due to the need to strictly adhere to laws, regulations, and ethical standards. Given the highly regulated nature of operations, any lapse in compliance can lead to regulatory penalties, legal liabilities, operational disruptions, and reputational damage. With impact scores of 3.68 (business) and 3.24 (stakeholders), inadequate management could result in regulatory non-compliance, operational disruptions, reputational damage, and financial losses. Effective risk mitigation is essential for business continuity and stakeholder confidence.	Comprehensive compliance management system to ensure adherence to all regulatory requirements, proactively addressing compliance gaps and mitigating associated risks.	Negative

Sr. No	Material issue identified	Indicate whether Risk or Opportunity	Rationale for identifying Risk/ Opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
25.	Responsible Marketing	Risk	Responsible Marketing is a material risk for Navin Fluorine as it requires accurate, transparent, and ethical communication of product information, including safety and environmental aspects. Any failure in this area can impact customer safety, compliance, and informed decision-making. Inadequate management may lead to regulatory non-compliance, operational disruptions (eg. recalls), reputational damage, and financial losses, while also weakening stakeholder trust. With impact scores of 3.26 (business) and 3.21 (stakeholders), it is a significant risk area requiring strong controls and oversight.	By promoting products in a transparent and ethical manner, Company can enhance its reputation & strengthen customer loyalty.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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)**	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b.	**Has the policy been approved by the Board? (Yes/No)**	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c.	**Web Link of the Policies, if available**	Code of Conduct Whistle blower Policy Dividend Distribution Policy Policy for Determining Material Subsidiary Fair Competition Policy	Supply Chain Management Policy Sustainable Supply Chain Policy Responsible Care Policy Sustainability Policy	QEHS Policy Employee Recruitment Policy Educational Assistance Policy Leave Policy Gratuity Policy	CSR Policy Sustainable Supply Chain Policy Responsible Care Policy Stakeholder engagement Policy	Remuneration policy POSH Policy Child Labour Policy	QEHS Policy Responsible Care Policy Waste Management Policy Water Policy Material and Chemical Management Policy Process Safety Policy Sustainability Policy	Code of Conduct	CSR Policy	QEHS Policy Information Security Policy Fair Competition Policy
			These policies are available at the links - https://www.nfil.in/investor/code_conduct.html https://www.nfil.in/investor/policies.html								

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
2	**Whether the entity has translated the policy into procedures. (Yes / No)**	Y	Y	Y	Y	Y	Y	Y	Y	Y
3	**Do the enlisted policies extend to your value chain partners? (Yes/No)**	Y	Y	Y	Y	Y	Y	Y	Y	Y
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.**	Global Reporting Initiative (GRI) Standards United Nations Global Compact (UNGC) Principles	Responsible Care Environment Management System (ISO 14001:2015) United Nations Global Compact (UNGC) Principles	Occupational Health and Safety Management System (ISO 45001:2018) Global Reporting Initiative (GRI) Standards United Nations Global Compact (UNGC) Principles	Global Reporting Initiative (GRI) Standards Responsible Care United Nations Global Compact (UNGC) Principles	Global Reporting Initiative (GRI) Standards United Nations Global Compact (UNGC) Principles	Environment Management System (ISO 14001:2015) Energy Management System (ISO 50001:2018) Responsible Care Global Reporting Initiative (GRI) Standards United Nations Global Compact (UNGC) Principles	Code of Conduct Global Reporting Initiative (GRI) Standards United Nations Global Compact (UNGC) Principles	CSR Rules, Companies Act 2013 Global Reporting Initiative (GRI) Standards United Nations Global Compact (UNGC) Principles	Global Reporting Initiative (GRI) Standards Quality Management System (ISO 9001:2015) Information Security Management Systems (ISO 27001:2022) Responsible Care United Nations Global Compact (UNGC) Principles
5	**Specific commitments, goals, and targets set by the entity with defined timelines, if any.**	**Environmental** • 30% reduction in carbon emissions by 2030 from 2023 as base • 50% use of renewable electricity by 2030 • Engagement with 100% key value chain partners by 2030 **Social** • 10% diversity in the Company employees by 2030 • 25% gender diversity in leadership teams by 2030 • 25% gender diversity in the Board of Directors by 2030 **Governance** • 100% resolution of complaints • Zero cases of corruption and bribery								
6	**Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.**	**Environment** • 12.1% use of renewable electricity in 2026 • Engaged with 30% of value chain partners in 2026 **Social** • 3.94% diversity in the Company employees in 2026 • 0% gender diversity in leadership teams in 2026 • 10% gender diversity in the Board of Directors **Governance** • 89.24% resolution of complaints in 2026 • Zero cases of corruption and bribery in 2026								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9

Governance, Leadership and Oversight

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

Message from Managing Director's Desk

Dear Stakeholders,

I am pleased to present our ESG statement, reflecting our continued progress and evolving priorities. Sustainability remains deeply embedded in our business philosophy and is central to our long-term value creation approach. Guided by global frameworks such as the Global Reporting Initiative (GRI) Standards, UN Global Compact (UNGC) principles, United Nations Sustainable Development Goals (UNSDGs), Responsible Care, ISO Standards on Environment, Occupational Health and Safety, Quality, Energy, and Information Security, we are committed to operating with trust, inclusion, and shared prosperity, while strengthening transparency and ethical governance across all levels of the organisation.

Our ESG strategy is anchored on five key priorities—decarbonisation, water stewardship, circular economy, responsible supply chain and people development. We recognise that climate change and resource efficiency are among the most pressing global challenges. Navin Fluorine is at the forefront of addressing the environmental impact of fluorine-based compounds, particularly refrigerants, solvents, and foaming agents, which have high global warming potential (GWP) and ozone depletion potential (ODP). In line with the growing demand for sustainable alternatives, we have ramped up the development of next-generation, low-impact refrigerants, leading the shift from legacy refrigerants to safer hydrocarbons. In partnership with one of the world's leading conglomerates, we are driving the adoption of Hydro-fluoro-olefins (HFOs), a significant step in reducing the carbon footprint for our customers.

During FY 2025-26, we delivered measurable progress across key environmental parameters that is evident through the reduction of 16% in total energy consumption and about 6% in Scope-1 carbon emissions as compared to last year. This also reflects our steady progress towards our decarbonisation targets. Also, in water stewardship, our initiatives such as Reverse Osmosis systems, condensate recovery, and rainwater harvesting have enabled the recycling and reuse of 54.3% of the water withdrawal. In our journey towards zero waste to landfill, with our constant efforts to explore scientific ways to dispose waste, we have achieved reduction of waste sent to landfill to 10.3% of total waste generated from 12.8% last year.

We have also begun conducting Product Carbon Footprint (PCF) studies and Life Cycle Assessments (LCA) of our key products to better understand their environmental impact and identify opportunities for resource optimisation. As part of our digitalisation initiative, we have enabled digital tracking of enterprise level ESG and sustainability parameters through an online platform. We have successfully filed the annual return for Extended Produce Responsibility (EPR) plastic packaging compliance and received sustainability assessment responses from 30% of suppliers by spend under our supply chain engagement program.

On the social and governance front, we remain committed to building a safe, transparent, and future-ready workforce while driving meaningful community impact. With an 89% grievance resolution rate, we are reinforcing the culture of fairness, trust, and proactive engagement. Our community programmes positively impacted over 78,000 healthcare beneficiaries and more than 2,300 students. The rating agencies, SES ESG Research Private Limited and CRISIL ESG Ratings & Analytics, have assigned ESG scores of 66.7 and 56.0, respectively.

Looking forward, we acknowledge several ESG challenges that require sustained attention, such as increasing gender diversity among employees and in senior leadership. Going forward, we plan to apply for Eco-Vadis, S&P Corporate Sustainability Assessment (CSA), and we will set our Science Based Targets (SBTi).

Thank you for your continued trust and support as we move forward together towards a more sustainable and inclusive future.

8	**Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.**	Yes, ESG Steering Committee is responsible for overseeing and guiding the Company's sustainability and ESG related strategies and initiatives. The composition of Committee is as follows: • Mr. Nitin G. Kulkarni, Managing Director- Chairman of Committee • Mr. Sujal A. Shah, Independent Director- Member • Mr. Sudhir R. Deo, Non-Executive Non-Independent Director- Member • Chief Financial Officer- Member • President Legal and Company Secretary- Member • CEO- Specialty Chemicals Business- Member[#] • CEO- HPP Business- Member • CEO- CDMO Business- Member • VP- Corporate Head HSE & Sustainability- Member • Director- Environment & Sustainability- Member[#] This Committee develop sustainability strategies, monitor and evaluate the Company's ESG performance, and identify opportunities to enhance sustainability practices. [#] Currently Vacant
9	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**	Mr. Nitin G. Kulkarni Designation: Managing Director DIN: 03042587 E-mail ID: info@nfil.in

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Mr. Nitin G. Kulkarni (Managing Director) is responsible for the implementation of Business Responsibility policies and monitoring the Business Responsibility performance.									Q	Q	Q	Q	Q	Q	Q	Q	Q
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Managing Director alongside the Chief Financial Officer and Company Secretary, attest to the adherence to applicable laws within their respective domains on a monthly basis. These attestations are presented to the Board of the Company at least quarterly.									Ongoing basis								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency

Yes, the Company has undergone independent assessment and evaluation of its policies by external agencies. This year, Navin Fluorine Advanced Sciences Limited (NFASL) achieved Responsible Care (RC) certification from the Indian Chemical Council, valid until December 2028, while Navin Fluorine International Limited (NFIL) holds RC certification valid until January 2027. Also, audit for the Information Security Management System (ISMS) ISO 27001:2022 was conducted by Bureau Veritas for all sites and office.

Additionally, audits for ISO 9001:2015, ISO 14001:2015, and 45001:2018 were carried out by Bureau Veritas Certification Holding SAS-UK Branch, TUV Sud and SGS for our Dahej, Surat and Dewas respectively.

Third-party assurance for BRSR Core (Reasonable assurance), BRSR Non-Core (Limited assurance), and GRI 2021 (Limited assurance) parameters was conducted by TUV SUD South Asia Pvt. Ltd. for the entire entity.

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

ESSENTIAL INDICATORS

1. **Percentage coverage by training and awareness program on any of the principles during the financial year:**

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	5	Throughout the year, Board of Directors and Key Managerial Personnel, along with their committees, have actively engaged in discussions and updates on key regulatory and business matters, including: • Corporate Governance • Regulatory Frameworks (Companies Act, SEBI, etc.) • ESG and Sustainability • Risk Management • Business Environment and Industry Trends • Health, Safety and Environment • Ethics, Code of Conduct, Anti-Bribery & Compliance • Cybersecurity and Information Security • POSH and Workplace Conduct • HR, Leadership and Organizational Development • Stakeholder Engagement and Social Responsibility	100%
Key Managerial Personnel	5		100%
Employees other than BODs and KMPs	1,741	Classroom and onsite training program includes topics such as 5S, Kaizen, standard operating procedures, behaviour based safety, environmental impact assessment, process safety, pinch analysis, compliance, sustainability, as well as professional and technical aspects. Employees also learn through the Udemy Business online learning platform.	97.67%
Workers	3,936	Training covers work permit system, use of personal protective equipment, Material safety data sheet interpretation, preventive maintenance, first aid and personal hygiene, solvent handling, self-contained breathing apparatus, gas cylinder handling, workplace hazards, vessel entry etc.	100%

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

a. Monetary

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

b. Non-Monetary

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Nil	

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

Yes, Navin Fluorine has an Anti-Bribery and Anti-Corruption Policy. It applies to all employees, directors and third parties acting on the Company's behalf. The policy governs all dealings, transactions, and expenses. According to this policy, designated persons must not offer or accept gifts, payments, or hospitality that could influence business decisions or provide an unfair advantage. Bribery of government officials or retaliation against whistleblowers is strictly prohibited. Any activity breaching this policy or anti-corruption laws is unacceptable.

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

Category	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs		
Employees		
Workers		

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

Topic	FY 2025-26	FY 2024-25
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of KMPs		

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 cases of corruption and conflicts of interest have been reported in FY 2025-26, hence it is not applicable.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	129	121

9. **Open-ness of business**

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	13.64%	13.14%
	b. Number of trading houses where purchases are made from	669	845
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	35.82%	44.35%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	14.52%	15.13%
	b. Number of dealers/distributors to whom sales are made	222	221
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	45.79%	51.04%
Share of RPTs (as respective %) in	a. Purchases (Purchases with related parties / Total Purchases) b. Sales (Sales to related parties / Total Sales)	Please refer to Note 54 to the Standalone Financial Statements for FY 2025-26.	Please refer to Note 54 to the Standalone Financial Statements for FY 2025-26.
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	99.39%	7.68%
	d. Investments (Investments in related parties / Total Investments made)	**48.49%**	26.47%

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
5	Navin Fluorine undertakes several initiatives aimed at fostering awareness among its value chain partners regarding the key tenets outlined in the 9 Principles of the National Guidelines for Responsible Business Conduct. The awareness programs conducted for value chain partners are principally organized into three categories: Safety, Ethics, and Business Responsibility: a) Safety: Navin Fluorine is committed to achieving 'Zero Harm' and aims to excel as an industry leader in Safety & Health performance. To this end, it has established comprehensive safety policies providing clear directives, implemented a robust safety governance framework, instituted effective management & reporting systems, conducted extensive training and communication campaigns, and established precise performance metrics to monitor Safety & Health performance. These measures encompass not only employees and workers but also extend to all value chain partners accessing our sites. Mandatory safety training is mandated for all individuals, including contract employees engaged with vendor partners, aligning with the training standards set for the Company employees. This ensures a unified understanding of safety risks and principles among all personnel present on site. b) Ethics: Navin Fluorine regularly conducts awareness sessions for its vendor partners, focusing on the Company's Anti-bribery and Anti-corruption Policy, Code of Conduct, and Prevention of Sexual Harassment Policy. These sessions cover essential topics such as governance, ethics, health and safety, labour practices, and human rights. c) Supply Chain Responsibility: Navin Fluorine conducts supply chain sustainability programme that addresses concerns related to environmental sustainability, ethical conduct, human rights, health and safety, among other aspects. The supply chain management policy is integrated into the vendor qualification process for relevant entities, and all vendors are obligated to comply with the principles outlined in these policies.	30%

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, in adherence to the Code of Conduct, it is mandated for Board Members to steer clear of circumstances that may pose a potential or real conflict between their personal interests and those of the Company. Moreover, Directors who hold vested interests in any business matter under discussion during Board or Committee Meetings recuse from voting on such matters https://www.nfil.in/investor/code_conduct.html.

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

ESSENTIAL INDICATORS

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

Type	FY 2025-26	FY 2024-25	Details of improvement in social and environmental aspects
Research & Development (R&D)	0%	0%	Replacement of sulfur furnace brick lining
Capital Expenditure (CAPEX)	0.08%	2.54%	

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

Navin Fluorine has a Sustainable Supply Chain Policy that mandates suppliers to comply with laws, ensure product integrity and fair competition, prohibit bribery and corruption, uphold labor and human rights standards, maintain health and safety protocols, promote environmental sustainability, avoid conflicts of interest, adhere to ethical business practices, conduct regular assessments, and promptly report violations.

https://www.nfil.in/investor/policies/NFIL%20Sustainable%20Supply%20Chain%20Policy.pdf.

Navin Fluorine has established a supplier assessment process on digitalized platform that involves questionnaire submissions by suppliers in the areas of environment, health & safety practices, human rights, working conditions, and social aspects, followed by evaluation and rating by Navin Fluorine on a scale of good, average, and poor. This year, we engaged 219 suppliers and received assessments from suppliers representing 30% of the organization's overall spend.

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

All suppliers of Navin Fluorine are required to confirm their commitment to sustainability standards as part of the registration procedure. Presently, 30% of our inputs are obtained from suppliers who demonstrate alignment with our guiding principles by submitting declarations during registration.

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

Product	Process to safely reclaim the product
a. Plastics (including packaging)	Navin Fluorine does not reclaim any of its fluorochemical and specialty chemicals which are delivered to customers. Plastic Packaging Waste management falls under the Extended Producer Responsibility (EPR) obligations for Navin Fluorine, as per the Plastic Waste Management Rules of 2016. The Company has obtained EPR registration from the Central Pollution Control Board (CPCB) and has filed annual return for EPR Plastic Packaging.
b. E-Waste	This is not applicable as Navin Fluorine does not manufacture electrical and electronic items, thus there is no reclamation of electronic items. All e-waste generated in-house is handed over to certified vendors for recycling.
c. Hazardous Waste	The process for safely reclaiming our products for reuse, recycling, or disposing of hazardous waste is not applicable to Navin Fluorine. Our products are typically consumed by other industries, which incorporate them into the production of finished goods for end-users.
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, in accordance with the Plastic Waste Management (Amendment) Rules of 2026, it is obligated to manage Plastic Packaging Waste under the Extended Producer Responsibility (EPR) framework. We have successfully filed annual return for FY 2024-25 and ensured that its waste collection plan for Plastic Packaging Waste aligns with the EPR plan submitted to the Central Pollution Control Board (CPCB). We have met with 100% compliance requirement for Plastic waste Management under EPR framework.

Effective from 1st April 2026, CPCB has officially launched EPR Electronic Trading Platform (ETP), which requires mandatory registration & Unified Reporting (UReP) compliance, the registration is in progress.

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?**

Yes, the Company has undertaken a Product Carbon Footprint (PCF) assessment of 3-Trifluoromethyl Acetophenone in accordance with ISO 14067:2018 and the Greenhouse Gas (GHG) Protocol. Moving forward, the Company plans to conduct full Life Cycle Assessment (LCA) of key products, considering its holistic environmental impact.

NIC Code	Name of Product / Service	% of total turnover contributed	Boundary for the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency	Results communicated in public domain (Yes/ No) If yes, provide the web-link.
2011	3-Trifluoromethyl Acetophenone	6%	Cradle-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
Mafron	"Mafron" is a brand name for refrigerant gases, primarily used in air conditioning and refrigeration systems. It poses environmental risks due to its dual impact on ozone depletion and global warming.	The Thermal Oxidation Unit, operating within the framework of Clean Development Technology (CDT), serves as a strategic asset aimed at mitigating the adverse impact of greenhouse gas emissions on the environment. The unit neutralizes the greenhouse effect from any fugitive emissions of Mafron.

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).**

Navin Fluorine recycled approximately 46% of its solvent in its manufacturing process relative to the total volume in FY 2025-26.

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:**

Particular	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)*	Nil	485.00#	339.00#	Nil	257.00	271.00
E-waste	Packaging and product reclamation of e-waste at the end of product lifecycle is not applicable to Navin Fluorine, as the Company is not involved in the manufacturing, recycling, or processing of electric and electronic equipment or waste.					
Hazardous waste	Packaging and product reclamation of hazardous waste and other waste at the end of product lifecycle is not applicable for Navin Fluorine as its products primarily consist of intermediate chemicals. These chemicals are utilized by other industries to manufacture finished products for end-user consumption.					
Other waste						

** This includes data related to plastic packaging waste. Reclamation of plastic products at the end of their lifecycle is not applicable to Navin Fluorine, as the Company is not engaged in the manufacturing of plastic products.*

 # This is the target received from CPCB under EPR plastic packaging waste, the registration is currently in progress on new EPR Electronic Trading Platform (ETP).

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
Synthetic cryolite, fluorocarbon gases	The Company has ensured that its waste collection plan for Plastic Packaging Waste aligns with the EPR plan submitted to the Central Pollution Control Board (CPCB). In addition, Boron trifluoride gas (100% packaging) and Boron trifluoride etherate (approx. 10% packaging) are reclaimed and reused.
Hydrofluoric acid and other fluorine chemicals	
Other Chemicals	

Navin Fluorine does not possess designated products for reclamation, as they primarily consist of intermediate chemicals. These chemicals are utilized by other industries to manufacture finished products for end-user consumption.

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

ESSENTIAL INDICATORS

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

Category	% 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	1,365	1,365	100%	1,365	100%	0	0	1,365	100%	0	0
Female	56	56	100%	56	100%	56	100%	0	0	0	0
Total	**1,421**	**1,421**	**100%**	**1,421**	**100%**	**56**	**100%**	**1,365**	**100%**	**0**	**0**
Other than Permanent Employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. (C)	%(C/A)	No.(D)	%(D/A)	No. (E)	%(E/A)	No. (F)	%(F/A)
Permanent Workers											
Male	148	148	100%	148	100%	0	0	148	100%	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**148**	**148**	**100%**	**148**	**100%**	**0**	**0**	**148**	**100%**	**0**	**0**
Other than Permanent Workers											
Male	1,610	1,610	100%	1,610	100%	0	0	0	0	0	0
Female	38	38	100%	38	100%	0	0	0	0	0	0
Total	**1,648**	**1,648**	**100%**	**1,648**	**100%**	**0**	**0**	**0**	**0**	**0**	**0**

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

	FY 2025-26	FY 2024-25
Cost incurred on well- being measures as a % of total revenue of the Company	0.53%	0.23%

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

Sr. No.	Benefits	FY 2025-26			FY 2024-25		
		No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	Deducted and deposited with the authority (Y/N/N.A.)
1	PF	100.00%	100.00%	Y	100.00%	100.00%	Y
2	Gratuity	100.00%	100.00%	Y	100.00%	100.00%	Y
3	ESI	0.00%	0.00%	Y	0.00%	0.00%	Y
4	Others – Superannuation	62.63%	0.00%	Y	57.00%	0.00%	Y

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.**

Navin Fluorine promotes the inclusion of differently abled employees and prioritizes their placement within office spaces. However, due to operational considerations, including the nature of work and the structure of multi-floor buildings, roles are assigned to offices that have been appropriately outfitted to accommodate their needs, while also considering associated safety considerations. https://www.nfil.in/investor/code_conduct.html

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.**

Navin Fluorine promotes equal opportunity for all employees, regardless of their caste, creed, gender, disability, or religion. The Company maintains a zero-tolerance policy against discrimination in terms of opportunities extended to employees across all levels and genders. Additionally, Navin Fluorine has implemented a comprehensive human rights policy to protect the rights of all employees, including those with disabilities.

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	100.00%	88.37%	100.00%	100.00%
Female	100.00%	100.00%	No permanent female workers employed	
Total	**100.00%**	**88.76%**	**100.00%**	**100.00%**

6. **Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.**

Category	Yes/No (If yes, give details of the mechanism in brief)
Permanent Workers	Yes, to handle grievances effectively, Navin Fluorine has established a strong Grievance Cell, Internal Complaints Committee under Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013, and Whistleblower Policy. These policies outline guidelines for adhering to human rights standards. In the event of any human rights-related incident, individuals can report it through the grievance cell, which is then addressed by the POSH committee. Furthermore, the Human Resources head at each location is responsible for addressing concerns and grievances raised by employees and workers. https://www.nfil.in/contact/grievance_redressal.html
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025-26			FY 2024-25		
	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)
Permanent Employees						
Total	**1,421**	**0**	**0**	**1,322**	**0**	**0**
Male	1,365	0	0	1,272	0	0
Female	56	0	0	50	0	0
Permanent Workers						
Total	**148**	**148**	**100%**	**150**	**150**	**100%**
Male	148	148	100%	150	150	100%
Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health & Safety Measures		On Skill Upgradation		Total (D)	On Health & Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1,365	1,255	91.94%	1,335	97.80%	1,272	1,170	91.98%	1,150	90.40%
Female	56	40	71.43%	43	76.79%	50	35	70.00%	37	74.00%
Total	**1,421**	**1,295**	**91.13%**	**1,378**	**96.97%**	**1,322**	**1,205**	**91.15%**	**1,187**	**89.79%**
Workers										
Male	1,758	1,758	100%	1256	71.44%	1,326	1,326	100%	150	11.31%
Female	38	38	100%	38	100%	27	27	100%	0	0
Total	**1,796**	**1,796**	**100%**	**1,294**	**72.05%**	**1,353**	**1,353**	**100%**	**150**	**11.09%**

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who had a career review (B)	%(B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who had a career review (D)	%(D/C)
Employees						
Male	1,365	1,239	90.77%	1,272	1,272	100%
Female	56	44	78.57%	50	50	100%
Total	**1,421**	**1,283**	**90.29%**	**1,322**	**1,322**	**100%**
Workers						
Male	1,758	148	8.42%	1,326	150	11.31%
Female	38	0	0	27	0	0
Total	**1,796**	**148**	**8.24%**	**1,353**	**150**	**11.09%**

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 ISO 45001:2018 Occupational Health and Safety Management System has been comprehensively implemented throughout all factory premises, ensuring coverage for all employees, contract workers, and external parties engaged in activities at or visiting the Company's sites.
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 processes employed to identify work-related hazards and assess risks on both routine and non-routine bases encompass a range of comprehensive methodologies. These include Hazard Identification and Risk Assessment (HIRA), Pre-Startup Safety Review (PSSR), Job Safety Analysis (JSA), Work Permit System, and Unsafe Act/Conditions Reporting system are used to systematically evaluate risks based on likelihood and severity. Additionally, the Company utilizes various techniques such as What-if analysis, HAZOP (Hazard and Operability Study), Permit to Work (PTW) systems, Management of Change (MOC) process, and Checklist-based assessments. These integrated approaches ensure a thorough and systematic evaluation of potential hazards and risks across our operational activities, enabling proactive measures for hazard identification, control, and mitigation.
c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)	Yes, the Company has established clear protocols for employees and workers to promptly report any work-related hazards they encounter. Employees and workers are encouraged and trained to identify and report unsafe acts, conditions, and near misses through safety committees, digital tool, and direct communication with supervisors or health and safety representatives.
d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	Navin Fluorine ensures comprehensive healthcare coverage for all employees and workers through various schemes, including Mediclaim, life-term insurance policies, and ESIC (Employees' State Insurance Corporation). Health promotion services and programs are personalized according to routine medical assessments. The Company emphasizes healthy dining choices in the canteen and offers recreational amenities including a gym with indoor sports like table tennis, as well as outdoor games like cricket and badminton. Additionally, Navin Fluorine's Occupational Health Center (OHC) is accessible to all workers for nonoccupational medical consultations, bolstering the overall healthcare support provided to employees and workers across the organization.

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

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.19	0
	Workers	0.37	0.15
Total recordable work-related injuries	Employees	6	0
	Workers	10	1
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	1	0
	Workers	2	1

**Including in the contract workforce*

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

Navin Fluorine has established a robust occupational health and safety management system aligned with ISO 45001:2018 standards. This system encompasses various key components including a comprehensive Health, Safety & Environment (HSE) Policy, clearly defined roles and responsibilities, active consultation and participation, regular training on health and safety topics, and the encouragement of workers and employees through Reward and Recognitions.

Furthermore, Navin Fluorine conducts thorough hazard identification and risk assessment (HIRA) studies for both routine and nonroutine activities, implementing control measures across the site. Personal protective equipment (PPE) is provided to all workers and employees to ensure their safety. Safety culture is improved through robust plant design and automated systems that reduce manual handling of hazardous chemicals, workplace monitoring and incident investigations further support continuous safety improvements.

Navin Fluorine also adheres to various safety protocols such as Pre-Startup Safety Review (PSSR), Job Safety Analysis (JSA), Work Permit System, and Management of Change procedures. Additionally, regular health and safety audits are conducted to ensure compliance and continual improvement in safety standards across the organization.

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

Topic	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	6	0	Resolved all complaints	1	0	Resolved all complaints
Health & Safety	14	0		15	0	

14. Assessments for the year:

Topic	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

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

- Strengthened operational safety through improved housekeeping, preventive maintenance of hoses/valves, and strict adherence to SOPs under supervision to minimize leaks, spills, and unsafe conditions.
- Enhanced personal protective equipment management by upgrading standards, ensuring proper fitment, specialized protection for chemical/thermal risks, and implementing pre-use inspection systems.
- Reinforced emergency preparedness and machine safety via availability of emergency response facilities (eyewash, showers etc.), and strict enforcement of guarding, interlocks, and lockout / tagout practices.

- Institutionalized a proactive safety culture through mandatory job safety analysis/toolbox talks, focused training programs, traffic control measures, improved contractor discipline, and a system-driven approach with audits and continuous monitoring.

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, Navin Fluorine extends a compensatory package to all its employees including workers in the event of death. The Company offers a comprehensive term life insurance policy to ensure financial security for employees' families during unforeseen circumstances. Additionally, the Company's unique benevolent fund, supported by employee contributions matched by the Company, provides additional financial support. These initiatives supplement the statutory coverage of Employees Deposit Linked Insurance (EDLI).

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

   Navin Fluorine has a robust mechanism to ensure the timely submission of all statutory dues to regulatory authorities. Additionally, the Company diligently monitors regulatory dues for our value chain partners on a monthly basis, collecting the necessary supporting evidence as required.

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 are 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	FY 2024-25	FY 2025-26	FY 2024-25
Employees	1	0	1	0
Workers	2	1	0	0

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, Navin Fluorine does not provide any transition assistance to its employees and workers.

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	30%
Working Conditions	30%

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.**

   Following assessments of health and safety practices and working conditions within our value chain partners, no significant risks or concerns have been identified. Consequently, there are currently no active initiatives or measures in place to address such issues.

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

ESSENTIAL INDICATORS

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

Navin Fluorine identifies any individual, entity, institution, or group that significantly impacts its operations as a core stakeholder. Embracing a stakeholder-centric ethos, Navin Fluorine integrates socially relevant and forward-looking strategies into its business activities. The Company actively interacts with a broad spectrum of stakeholders, including investors, customers, suppliers, and employees, utilizing scheduled events and diverse communication channels to foster meaningful engagement and collaboration.

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
Shareholders	No	Email, Telephone, Virtual meetings, In-person meetings, Newspaper, Website, Public disclosures, Annual reports, Conference calls, Shareholder meetings	Continuous	• Growth Opportunities • Dividends, profitability, and financial stability • Transparency in business practices • Strong ESG practices
Customers	No	Email, Telephone, Social media, Website, In-person interactions, Surveys/feedback forms, Events/seminars	Continuous	• Adherence to manufacturing standards and practices • Satisfaction with product quality • Product and process innovation
Suppliers	No	Email, Telephone, Vendor meetings, Conferences/trade shows, Purchase orders/invoices, Site visits	Continuous	• Supply security and relationships • Effective delivery and payments • Robust grievance redressal mechanism • Relevant ESG topics
Regulators	No	Email, Telephone, Regulatory filings, Regulatory portals, Meetings/ hearings, Compliance reports, Industry conferences, Legal notices	Continuous	• Effective compliance management system • Robust health and safety system • Strong environmental performance
Communities	Yes	Email, Telephone, Community meetings, Social media, Community events	Continuous	• Education support • Quality Healthcare • Water & Sanitation access
Employees	No	Email, Telephone, Virtual meetings, In-person meetings, Website, Exit interviews, Arbitration/Union meetings, Workplace committees, Safety meetings, Training manuals, Wellness initiatives, Performance reviews, Engagement surveys, Intranet, Flat screens, Recognition programs, Suggestions/feedback boxes, Poster campaigns, House magazines, Confluence, Circulars, Quarterly publications, Newsletters.	Continuous	• Employee engagement – vision, purpose, values, priorities, resourcing, ideas & innovation • Learning and Development initiatives • Employee health, safety & well being • Robust grievance redressal mechanism

LEADERSHIP INDICATORS

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

   Navin Fluorine places a high priority on cultivating robust and meaningful relationships with a diverse array of stakeholders. The organization has implemented a comprehensive stakeholder engagement framework aimed at comprehensively grasping business dynamics, identifying critical risk areas and concerns, communicating strategies and performance, and fostering trust among all stakeholders. Additionally, the Company conducts surveys targeting both internal and external stakeholders, namely employees and customers.

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

   Navin Fluorine's stakeholder engagement mechanism is designed to promote inclusivity, accountability, and responsibility. The Company actively collaborates with its stakeholders on various issues on an ongoing basis, enabling the identification of crucial business and ESG (Environmental, Social, and Governance) risk areas and the formulation of corresponding mitigation strategies. Navin Fluorine remains committed to integrating stakeholder requirements into its business operations, while also diligently addressing its performance and advancement on each material topic highlighted throughout the stakeholder engagement process.

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

   Navin Fluorine has implemented several initiatives to address the concerns of vulnerable and marginalized stakeholders. The Company engages with underprivileged segments of society, differently abled communities, and children from economically disadvantaged backgrounds. Navin Fluorine endeavors to address the specific concerns of each stakeholder group through targeted initiatives aimed at fostering their development and growth.

PRINCIPLE 5: Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	1,421	1,421	100%	1,322	1,322	100%
Other than permanent	0	0	0	0	0	0
Total Employees	**1,421**	**1,421**	**100%**	**1,322**	**1,322**	**100%**
Workers						
Permanent	148	148	100%	150	150	100%
Other than permanent	1,648	1,648	100%	1,203	0	0
Total Workers	**1,796**	**1,796**	**100%**	**1,353**	**150**	**11.09%**

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	1,365	0	0	1,365	100%	1,272	0	0	1,272	100%
Female	56	0	0	56	100%	50	0	0	50	100%
Other than permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent										
Male	148	0	0	148	100%	150	0	0	150	100%
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	1,610	0	0	1,610	100%	1,176	0	0	1,176	100%
Female	38	0	0	38	100%	27	0	0	27	100%

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹ in lacs)	Number	Median remuneration/ salary/ wages of respective category (₹ in lacs)
Board of Directors (BOD)#	9	53.00	1	52.00
Key Managerial Personnel*#	2	335.10	0	-
Employees other than BoD and KMP	1,363	8.94	56	12.00
Workers	1,758	3.14	38	2.45

*Excludes Directors of the Company

#The details pertain to the Board of Directors/KMPs of Navin Fluorine International Limited only.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	3.24%	3.40%

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

Yes, to effectively address human rights concerns, Navin Fluorine has implemented a comprehensive framework comprising a robust grievance cell, a POSH committee, Whistle Blower Policy and Human Right Policy. These policies delineates clear guidelines aimed at ensuring compliance with human rights standards. In the event of any human rights violation, individuals are encouraged to report such incidents through the grievance cell, which is then escalated for resolution by both the site head and the corporate office team. Moreover, the Human Resources head at each location is tasked with addressing and resolving any concerns or grievances raised by employees or workers.

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

The Company firmly upholds the principle of safeguarding human rights and adhers to it with the utmost diligence. This commitment is demonstrated through its Human Right Policy, which extends protection to all employees without exception. In the event of any human rights related concerns, employees and workers may raise grievances through the following link: https://www.nfil.in/contact/grievance_redressal.html.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labor	0	0	-	0	0	-
Forced Labor/Involuntary Labor	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0%	0%
Complaints on POSH upheld	0	0

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

Navin Fluorine is committed to upholding the highest standards of compliance with its Whistle Blower and Human Rights Policy across all business activities. Demonstrating profound respect for the human rights of each employee, the Company diligently addresses all concerns raised by stakeholders.

In instances of observed discrimination or misconduct pertaining to the complainant, employees, and workers are encouraged to elevate their issues to the Human Resources department or the dedicated Internal Complaints Committee under Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 established by the Company.

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

Yes, the Organization has a supplier code of conduct which we get signed with our value chain partners.

10. **Assessments for the year:**

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

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

No corrective actions are currently underway as no significant risks were identified through the above assessments.

LEADERSHIP INDICATORS

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

   No modifications or introductions to business processes were made as there were no reported grievances or complaints related to human rights.

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

   Navin Fluorine conducted internal assessments encompassing all employees and workers throughout our plants and offices, with a comprehensive focus on human rights. These assessments have been meticulously designed to address critical elements including child labor, forced labor, sexual harassment, workplace discrimination, and fair wage considerations.

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?**

   Due to the inherent nature of the Company's operations and the associated risks involved, access to the visitors is restricted to office area, with designated provisions made available for their accessibility.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others	Nil

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 have been identified from the assessments conducted regarding child labor, forced/ involuntary labor, sexual harassment, discrimination at the workplace, and wages. As a result, there are no corrective actions currently underway to address such issues.

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

ESSENTIAL INDICATORS

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

Parameter	FY 2025-26 energy consumption unit as GJ	FY 2024-25 energy consumption unit as GJ
From renewable sources		
Total electricity consumption (A)	58,010.03	57,015.07
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	**58,010.03**	**57,015.07**
From non-renewable sources		
Total electricity consumption (D)	4,19,253.75	2,28,759.88
Total fuel consumption (E)	10,19,242.80	14,97,857.24
Energy consumption through other sources (F)	0.00	0.00
Total energy consumed from non-renewable sources (D+E+F)	**14,38,496.55**	**17,26,617.13**
Total energy consumed (A+B+C+D+E+F)	**14,96,506.58**	**17,83,632.20**

Parameter	FY 2025-26 energy consumption unit as GJ	FY 2024-25 energy consumption unit as GJ
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	4.52×10^{-5}	7.59×10^{-5}
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.92×10^{-3}	1.53×10^{-3}
Energy intensity in terms of physical output (in GJ of total energy consumed /MT)	6.23	8.18
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: The assurance of BRSR Core (Reasonable) and BRSR Non-Core (Limited) indicators has been carried out by TUV SUD.

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.

No, the Company has not been identified as a designated consumer under the Performance Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	1,59,812.00	1,05,541.00
(ii) Groundwater	0.00	0.00
(iii) Third party water	11,02,227.56	12,18,294.64
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	12,62,039.56	13,23,835.64
Total volume of water consumption (in kilolitres)	7,89,769.56	7,68,238.64#
Water intensity per rupee of turnover (Water consumption / Revenue from operations)	2.38×10^{-5}	3.27×10^{-5}
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.49×10^{-3}	0.66×10^{-3}
Water intensity in terms of physical output (in kilolitres of total water consumption/MT)	3.29	3.52
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

#FY2024-25 water consumption value corrected based on formula: water consumption = water withdrawal – water discharge

Note: The assurance of BRSR Core (Reasonable) and BRSR Non-Core (Limited) indicators has been carried out by TUV SUD.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
No treatment	0	0
With treatment – primary, biological, and tertiary processes alongside a Multi-Effect Evaporator system	1,91,131.00	2,83,243.00

Parameter	FY 2025-26	FY 2024-25
(iv) Sent to third-parties	0	0
No treatment	0	0
With treatment – Primary treatment (post-primary treatment, sent to the common effluent treatment plant)	2,81,139.00	2,72,354.00
(v) Others	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	**4,72,270.00**	**5,55,597.00**

Note: The assurance of BRSR Core (Reasonable) and BRSR Non-Core (Limited) indicators has been carried out by TUV SUD.

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

Yes, the Company's wastewater treatment plant at the Dewas site operates on a Zero Liquid Discharge (ZLD) principle, incorporating an Effluent Treatment Plant, Reverse Osmosis, and Multi Effect Evaporator Plant. The treated effluent is utilized for various purposes, including within its utility systems such as the cooling tower. Similarly, at the Company's subsidiary location in Dahej, a wastewater treatment facility designed to address specific characteristics through primary, biological, and tertiary treatment methods has been implemented. To manage concentrated streams, a Multi Effect Evaporator is utilized, ensuring compliance with permissible limits before discharge to the industrial estate wastewater point. Meanwhile, in Surat, the manufacturing site treats wastewater through a three-stage process before discharging it to the common treatment plant. The treated water is then recycled onsite to support utility needs.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Nitrogen oxides (NOx)	MT	24.24	18.76
Sulphur oxides (SOx)	MT	35.62	15.87
Particulate matter (PM)	MT	12.26	9.65
Persistent organic pollutants (POP)	MT	Nil	Nil
Volatile organic compounds (VOC)	MT	Nil	Nil
Hazardous air pollutants (HAP)	MT	2.85	-
Others – Ammonia (NH3)	MT	0.46	-
Others – Carbon monoxide (CO)	MT	21.21	-

Note: The assurance of BRSR Core (Reasonable) and BRSR Non-Core (Limited) indicators has been carried out by TUV SUD.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO_2 equivalent	1,54,883.30	1,64,451.34
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO_2 equivalent	84,665.97	46,196.79
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 CO_2 equivalent /₹	7.23×10^{-6}	8.97×10^{-6}
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO_2 equivalent /₹	1.48×10^{-4}	1.81×10^{-4}
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO2 equivalent/ MT	1.00	0.97
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: The assurance of BRSR Core (Reasonable) and BRSR Non-Core (Limited) indicators has been carried out by TUV SUD.

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

1. The Thermal Oxidation Unit, established in 2006, operates under the Clean Development Technology (CDT) framework, strategically aimed at reducing the environmental impact of greenhouse gas emissions. This asset plays a pivotal role in mitigating the adverse effects of emissions on the environment. It neutralizes the greenhouse effect caused by any fugitive emissions of Mafron.

2. A power purchase agreement (PPA) has been established for renewable energy sources such as solar and wind, aimed at significantly curbing its emissions. This initiative involves a contractual agreement between parties to procure electricity generated from sustainable sources, thereby reducing reliance on fossil fuels and mitigating environmental impact. As part of this ongoing commitment, the Dewas site increased its solar electricity capacity from 1 MW to 2.2 MW in September 2024. In FY 2025-26, additional 6.6 MW hybrid renewable energy PPA was signed for the Surat site.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (**A**) MT	75.46	92.75
E-waste (**B**) MT	0.229	0.262
Bio-medical waste (**C**) MT	0.067	0.043
Construction and demolition waste (**D**) MT	0.00	0.00
Battery waste (**E**) MT	0.44	0.48
Radioactive waste (**F**) MT	0.00	0.00
Other Hazardous waste (**G**) MT Such as Spent HCL acid, MEE feed, sodium hypo chlorates, spent solvent, ETP sludge, process sludge, MEE salt, incinerable waste, spent sulphuric acid, inorganic salt, distillation residue, chemical sludge from waste water treatment, discarded containers, concentration of evaporation residue, process residue and waste, incinerated ash, used oil, plastic bag, spent HBr, spent catalyst, spent carbon, cotton waste, insulation waste, off specification and date expired products.	1,28,939.52	78,572.62
Other Non-hazardous waste (**H**) MT Such as fly ash and bed ash, ferrous metal, non-ferrous metal, wood, food, glass, rubber and paper waste.	4,649.72	5,325.25
Total Waste Generated (A + B + C + D + E + F + G + H) MT	**1,33,665.44**	**83,991.40**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	4.03×10^{-6}	3.58×10^{-6}
Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP) (Total Waste Generated / Revenue from operations adjusted for PPP)	8.24×10^{-5}	7.22×10^{-5}
Waste intensity in terms of physical output (in metric tonnes of total waste generated / MT)	0.56	0.39
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of Waste:		
i. Recycled	34,158.02	15,199.90
ii. Reused	53,625.64	52,913.63
iii. Other recovery operations	118.37	0.00
Total	**87,902.03**	**68,113.53**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of Waste:		
i. Incineration	4,918.23	4,956.68
ii. Landfilling	13,754.77	10,731.78
iii. Other disposal operations	27,263.94	0.00
Total	**45,936.94**	**15,688.46**

Note: The assurance of BRSR Core (Reasonable) and BRSR Non-Core (Limited) indicators has been carried out by TUV SUD.

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

The Company's waste management plan encompasses comprehensive strategies for waste minimization, segregation, and safe disposal. Navin Fluorine meticulously handles both hazardous and non-hazardous waste, ensuring that non-hazardous waste is disposed of through authorized recyclers, while hazardous waste is sent to authorized vendors for responsible recycling and disposal.

The Company's facility features an advanced Effluent Treatment Plant (ETP) with Zero Liquid Discharge (ZLD) capabilities, employing Reverse Osmosis (RO), Multiple Effect Evaporation (MEE), and Agitated Thin Film Dryer (ATFD) technologies.

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:

Navin Fluorine's operations and offices are not situated in or around ecologically sensitive areas. As a result, there is no requirement for environmental approvals or clearances in this regard.

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 (Yes / No)	Relevant Web link domain
Expansion of Specialty Chemicals	IA-J-11011/181/2022-IA-II(I)	19-01-2026	Yes	Yes	MOEF Website- https://parivesh.nic.in/

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 noncompliances, in the following format:

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

LEADERSHIP INDICATORS

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

Water stress areas are identified based on “Extremely High” stress level (>80%), according to the World Resources Institute's (WRI) Aqueduct Water Risk Atlas tool.

i. Name of the area :

   a) Navin Molecular, New Industrial Area-2, A. B. Road, Dewas-455001, Madhya Pradesh, India.

   b) Navin Fluorine Advanced Sciences Limited. D-2/11/A, Dahej Industrial Area, GIDC Phase II, Village, Vadadla, Taluka- Vagra, District- Bharuch 392130, Gujarat, India.

ii. Nature of operations: Manufacturing facilities

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

Parameter	FY 2025-26	FY 2024-25#
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	0.00	0.00
(iii) Third party water	6,20,058.80	7,87,405.37
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres)	**6,20,058.80**	**7,87,405.37**
Total volume of water consumption (in kilolitres)	**4,28,927.80**	**5,04,162.37**
Water intensity per rupee of turnover (Water consumed / turnover)	**1.29×10^{-5}**	**2.15×10^{-5}**
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	0.00	0.00
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(ii) Into Groundwater	0.00	0.00
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(iii) Into Seawater	0.00	0.00
No treatment	0.00	0.00
With treatment – primary, biological, and tertiary processes alongside a Multi-Effect Evaporator system	1,91,131.00	2,83,243.00
(iv) Sent to third-parties	0.00	0.00
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(v) Others	0.00	0.00
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)	**1,91,131.00**	**2,83,243.00**

 # Water withdrawal, consumption and discharge in water-stressed areas (in kilolitres) have been updated for FY 2024-25, because of change in mapping of water-stressed area.

Note: The assurance of BRSR Core (Reasonable) and BRSR Non-Core (Limited) indicators has been carried out by TUV SUD.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	3,60,696.68	6,14,868.60
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO_2 equivalent /₹	1.09×10^{-5}	2.62×10^{-5}
Total Scope 3 emissions in terms of physical output	Metric tonnes of CO_2 equivalent/MT	1.50	2.82

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.

Not Applicable

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:

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Process modification	Steam condensate recovery from Mafron, Argo 1.0, sulfuric acid (H_2SO_4) plant, and Multi-Purpose Plant (MPP), as well as condensate recovery from the process plant after checking conductivity and pH, aims to reduce demineralized (DM) water and natural gas (NG) consumption in the NG-fired boiler by ensuring clean condensate transfer to the boiler DM water tank.	The initiative led to a reduction of 1,63,891 cubic meters in natural gas consumption, a reduction of 309 metric tons (MT) in CO_2 emissions, and a reduction of 30,582 kiloliters (KL) in water consumption.
2.	Process modification	Implemented a process aimed at reducing steam is achieved by integrating liquid hydrofluoric acid (HF) into the Mix-II reaction at the Boron Trifluoride (BF3) plant, thus eliminating the necessity for Hydrofluoric Acid (HF) vaporization.	The initiative resulted in a decrease of 782 metric tons (MT) in steam consumption.
3.	Process modification	Implemented a process aimed at reducing chiller compressor power consumption through the integration of liquid Hydrofluoric Acid (HF) into the Mix-II reaction at the Boron Trifluoride (BF3) plant	The initiative led to a decrease of 2,33,000 kWh in electricity consumption and a reduction of 164 metric tons (MT) in CO_2 emissions.
4.	Process modification	To burn R23 in the Clean Development Mechanism, 22 kL of water per day is required. When R23 is not burned, the burner operates continuously to prevent damage to the refractory lining. In this case, to conserve resources and reduce water consumption, water recycling mechanism has been established.	The initiative resulted in a decrease of 1,122 kiloliters (KL) in water consumption.
5.	Replacement of existing cooling tower fan blades with energy efficient fan blades	Total of 24 cooling tower fan blades were replaced with energy efficient models (AS 81020078) across various plants. Energy savings were calculated by comparing before and after power consumption for each fan.	The initiative led to a decrease of 3,88,966 kWh in electricity consumption and a reduction of 274 metric tons (MT) in CO_2 emissions.
6.	Optimization of batch cycle time for product in Fressia plant	Project was implemented using existing plant infrastructure without major capital investment. Process optimization resulted in reduced batch cycle time.	Energy saving achieved was approximately 0.93 kWh/MT of product.
7.	Conversion of extraction cum condensing turbine to back pressure turbine	The conversion eliminated excessive steam condensation losses and removed the need for cooling tower operation used for the condensing turbine.	Saving of 1,122 metric tons (MT) of coal due to reduced steam loss and saving of 38,497 kiloliters (KL) of water due to stoppage of cooling tower operation.
8.	Air handling units and forced draft ventilation frequency optimization	The operating frequency of existing air handling units (AHU) and forced draft ventilation (FDV) was optimized by reducing the variable frequency drive (VFD) speed in line with actual airflow requirements, instead of running at constant high frequency.	The initiative led to a decrease of 1,28,866 kWh in electricity consumption and a reduction of 91 metric tons (MT) in CO_2 emissions.
9.	Waste exhaust utilization for combustion improvement	Nitrogen plant exhaust was utilized as an additional source for boiler combustion, leading to improved steam to fuel (S/F) ratio.	The initiative led to a reduction of 10,315 cubic meters in natural gas consumption, a reduction of 19 metric tons (MT) in CO_2 emissions
10.	Air compressor load optimization	The air receiver of the Hydrogenation Plant was interconnected with Plant 3 air system. During non operation periods, dedicated air compressor was completely switched off.	The initiative led to reduction in compressed air power consumption of 73,000 kWh and a reduction of 52 metric tons (MT) in CO_2 emissions.
11.	Implementation of Zero Liquid Discharge system	Installation of a full-fledged ETP/Zero Liquid Discharge (ZLD) facility equipped with reverse osmosis (RO), multiple Effect Evaporator (MEE), and agitated thin film dryer (ATFD) for Primary, Secondary, and Tertiary treatment of effluent. The entire effluent load inclusive of process and domestic streams are treated to finally yield good quality water which is recycled/reused back to the cooling tower/ utility purpose.	Resource conservation - Treated effluent is utilized in utility thus reducing freshwater consumption.

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
12.	Co-processing / Pre-processing of Hazardous waste	Exploration and implementation of utilizing hazardous waste in the Cement industry as Co-processing/Pre-processing measures. A good example of resource conservation is by utilizing hazardous waste in a Cement kiln as fuel instead of disposing it at TSDF.	Resource conservation

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

   Yes, Navin Fluorine has a thorough plan for business continuity and disaster management, covering natural and man-made emergencies. The focus is on reducing risks to human health, minimizing property damage, and protecting the environment. This plan also ensures effective communication between Navin Fluorine, government authorities, public forums, and the press to prevent any public disorder.

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.**

   Navin Fluorine efficiently dispatches chemicals from its designated site to the respective port via trailers, ensuring seamless transportation. Third party monitoring of trailer location, route, speed etc. is conducted to mitigate potential mishaps. This strategic arrangement allows swift response and management in the event of an incident, underscoring Navin Fluorine's commitment to safety and operational excellence.

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

   This year, we engaged 219 suppliers and received sustainability assessments from suppliers representing 30% of the organization's overall spend.

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

ESSENTIAL INDICATORS

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

   Navin Fluorine is a member of seven associations.

   b) **List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.**

S.no	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Indian Chemical Council	National
2	Federation of Indian Chambers of Commerce & Industry	National
3	Confederation of Indian Industry	National
4	Bombay Chamber of Commerce	National
5	British Safety Council	International
6	Center for Chemical Process Safety	International
7	United Nations Global Compact	International

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

   There were no reported cases of anti-competitive behavior at Navin Fluorine during the present fiscal year.

LEADERSHIP INDICATORS

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

   The Company actively engages in diverse association programs, advocating for and contributing to inclusive development policies that benefit the Chemical Industry at large.

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

ESSENTIAL INDICATORS

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

   In adherence to the prevailing legal framework, particularly the Right to Fair Compensation and Transparency in Land Acquisition Act of 2013, and the Rehabilitation and Resettlement Act of 2013, it is imperative to note that Navin Fluorine is not subject to the stipulations outlined within these legislative mandates. Consequently, the necessity for Social Impact Assessments (SIA) does not apply to Navin Fluorine, as per the scope of its operations and legal obligations.

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

   For the current financial year, Navin Fluorine has not engaged in any land acquisition activities, nor have we been involved in any displacements. As a result, Rehabilitation and Resettlement (R&R) measures are not applicable to our operations during this period.

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

   Initiatives conducted within the realm of Corporate Social Responsibility (CSR) undergo meticulous tracking to assess achieved outcomes and community benefits. The Company voluntarily conducts impact assessment surveys of its implementing agencies for selected projects and, whenever feasible, implements internal tracking mechanisms, issues regular reports, and conducts follow-up field visits, as well as engages in telephonic and email communications. The community can report their grievance using the below web-based grievance reporting form:

   https://www.nfil.in/contact/grievance_redressal.html

4. **Percentage of input material (inputs to total inputs by value) sourced from local or small-scale suppliers**

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ Small producers	26.78%	29.78%
Sourced directly from within the district and neighboring districts	38.43%	36.38%

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

Location	FY 2025-26	FY 2024-25
Rural	0	0
Semi-urban	24.28%	25.26%
Urban	15.53%	16.15%
Metropolitan	60.19%	58.59%

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

LEADERSHIP INDICATORS

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

   Social Impact Assessments (SIA) are not applicable to Navin Fluorine, aligning with the scope of its legal obligations.

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

Sr. No.	State	Aspirational District	Amount spent in INR Lacs
1.	Gujarat	Narmada	27.95

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

Navin Fluorine has implemented a Sustainable Supply Chain Policy to uphold ethical and responsible procurement practices from all suppliers. The Company places emphasis on partnering with suppliers who adhere to environmental and social standards, aiming to mitigate adverse impacts within its supply chain.

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

Navin Fluorine prioritizes sourcing a majority of its raw materials from local and Micro, Small, and Medium Enterprises (MSME) suppliers.

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

38.43%

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:**

Navin Fluorine does not hold proprietary intellectual properties. Instead, the Company engages in collaborative ventures with industries across various sectors. In these partnerships, Navin Fluorine produces intermediate chemicals based on the technical expertise provided by each industry, operating within the framework of individual agreements with its partners.

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.**

For Navin Fluorine, there are no corrective actions taken or underway based on any adverse order in intellectual property related disputes involving the usage of traditional knowledge.

6. **Details of beneficiaries of CSR Projects:**

S. No	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Projects undertaken by Navin Fluorine International Limited			
1.	Shri Sadguru Seva Sangh Trust	-	-
2.	Blind People's Association	900	55.56%
3.	Charutar Arogya Mandal	-	-
4.	Olympic Gold Quest	184	-
5.	Mobile Health Vans	77,365	-
6.	Sir J. J. Hospital	7	-
7.	Consumer Education & Research Centre	-	-
8.	Prayas	1,660	-
9.	Shala Pravesotsav (Stationery for School Children)	1,497	-
Projects undertaken by Navin Fluorine Advanced Sciences Limited			
1.	Shakti Foundation Trust	710	100%
2.	K.C. Mahindra Education Trust (Project Nanhi Kali)	666	100%
3.	Transportation for School Children	32	100%
4.	Food Distribution	300*	100%
5.	Installation of drip irrigation and protective grills for plantation	-	-

** represents the approximate number of beneficiaries to whom food distribution is done once every week.*

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

ESSENTIAL INDICATORS

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

   The Company maintains a customer-centric approach, demonstrated through regular customer satisfaction surveys aimed at continual improvement. Routine surveys engage both external and internal stakeholders, with external customers providing feedback annually and internal customers surveyed quarterly. The ratings and inputs received are meticulously analyzed, prompting respective departments to take proactive measures to enhance their performance based on the feedback received.

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	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

3. **Number of consumer complaints**

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	26	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Others (product specification, product packaging, transport)	22	4	-	39	1	-

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

	Number	Reason for recall
Voluntary recalls	2	ISO tank damaged during transit at Mundra Port
Forced recalls	0	Not applicable

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, Navin Fluorine has established an Information security policy designed to manage incidents pertaining to cybersecurity and data privacy effectively. This policy outlines fundamental standards to maintain a secure work environment, ensuring the protection of confidential and sensitive information concerning Navin Fluorine employees, customers, suppliers, and all stakeholders.

   https://www.nfil.in/investor/policies/NFIL%20-%20Information%20Security%20Management%20System%20-%20Policy%202025.pdf

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

   In the current reporting period, the Company has not encountered any instances necessitating corrective actions pertaining to advertising and delivery of essential services, cyber security and data privacy of customers, re-occurrence of instances of product recalls, or penalties/actions taken by regulatory authorities on the safety of products/services.

7. **Provide the following information relating to data breaches:**

   a. **Number of instances of data breaches**

      No instances of data breaches were recorded during FY 2025-26

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

No instances of data breaches were recorded during FY 2025-26

c. **Impact, if any, of the data breaches**

No instances of data breaches were recorded during FY 2025-26

LEADERSHIP INDICATORS

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

   Access to information on Navin Fluorine products is available through the following link: https://www.nfil.in/

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

   Navin Fluorine provides a material safety data sheet with all of its products to inform and educate consumers about the safe and responsible usage of the products.

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

   Navin Fluorine is able to predict and foresee any potential disruption to its essential services. The Company has mechanisms in place to notify consumers about any potential risk of disruption or any discontinuation of its services through emails, conference calls, and mobile device messages.

4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/ Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

   Navin Fluorine adheres to relevant laws and regulations in disclosing product information. Navin Fluorine displays product labels, Product Safety Data Sheets labels, hazard class labels, and Globally Harmonized System (GHS) labels on each consignment for safe handling of the product.

   The Company conducts routine customer satisfaction surveys involving both external and internal stakeholders. External customers participate annually, while internal customers are surveyed quarterly. Feedback from these surveys informs departmental initiatives aimed at improving service quality and meeting Navin Fluorine's customer needs.

By order of the Board of Directors
For **NAVIN FLUORINE INTERNATIONAL LIMITED**

Vishad P. Mafatlal
Chairman
DIN: 00011350

Date: April 29, 2026
Place: Mumbai

Registered Office:
Office No. 602, 6th Floor, Natraj by Rustomjee,
Near Western Express Highway,
194, Sir Mathuradas Vasanji Road,
Andheri (East), Mumbai 400069, India
Tel: +91 22 6650 9999 Fax: +91 22 6650 9800
E-mail ID: info@nfil.in Website: www.nfil.in
CIN: L24110MH1998PLC115499

Assurance statement on third-party verification of sustainability information

Unique identification no.: **3153250709**

To

The Directors and Management **Navin Fluorine International Limited**

TÜV SÜD South Asia Pvt Ltd. (hereinafter TÜV SÜD) has been engaged by **Navin Fluorine International Limited, Office No. 602, Natraj by Rustomjee, Near Western Express Highway, Sir Mathuradas Vasanji Road, Andheri (East), Mumbai 400069, India** to perform an independent assurance of the Company's disclosures in Business Responsibility and Sustainability Report (hereafter referred as 'BRSR') of **Navin Fluorine International Limited,** (hereinafter "Company") for the period from 01 April 2025 to 31 March 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 **Navin Fluorine International Limited,** in reference to:

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 July 12, 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 of FY 2025-2026 as listed below

Reasonable level of assurance of 'BRSR 9 Core Attributes'

and

Limited level of assurance for the rest non-financial quantitative disclosures in BRSR (Ref: Annexure II of SEBI circular) for -

Section A: General Disclosures

Section B: Management And Process Disclosures

Section C: Principle Wise Performance Disclosure

Principle 1: Essential Indicator 1, 2, 3, 4, 5, 6, 7

Principle 1: Leadership Indicator 1

Principle 2: Essential Indicator 1,2,4

Principle 2: Leadership Indicator 1,3,4

Principle 3: Essential Indicator 1-a, b, c, 2, 5, 7, 8, 9, 10-a, b, c, d,13, 14

Principle 3: Leadership Indicator 1, 3, 5

Principle 5: Essential Indicator 1, 2, 3-a, 6,10

Principle 5: Leadership Indicator 4

Principle 6: Essential Indicator 6, 8,13

Principle 6: Leadership Indicator 4

Principle 7: Essential Indicator 1b, 2

Principle 8: Leadership Indicator 3, 6

Principle 9: Essential Indicator 3, 4

Principle 9: Leadership Indicator 1, 4

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 Management 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 Management is 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)

Limited Level of assurance for the rest non-financial quantitative disclosures of BRSR report (Ref: Annexure II 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 und 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	Navin Fluorine International Limited	**Registered office:** Office No. 602, Natraj by Rustomjee, Near Western Express Highway, Sir Mathuradas Vasanji Road, Andheri (East), Mumbai 400069, India
2		**Plant 1:** Navin Fluorine International Ltd Surat Navsari Road, Bhestan, Surat 395023, Gujarat, In-dia.
3		**Plant 2:** Navin Fluorine Advanced Sciences Limited D-2/11/A, Dahej Industrial Area, GIDC Phase II,Village, Vadadla, Taluka- Vagra, District- Bharuch 392130, Gu-jarat, India.
4		**Plant 3:** Navin Fluorine International Limited

Sl. No.	Company Name	Site Address
		New Industrial Area No.2, A.B. Road, Dewas 455001, Madhya Pradesh, India.

Conclusion

Reasonable level of Assurance- BRSR 9 Core Attributes

On the basis of the assessment procedures carried out & evidence we have collected during 24 February 2026 to 27 April 2026, the identified BRSR indicators of 9 Core Attributes (Listed in Annexure I of this statement) of BRSR for FY 2025-2026 are prepared in all material respect in accordance with the reporting requirements outlined in BRSR Core.

Limited Level of Assurance- BRSR Reporting Format

On the basis of the assessment procedures carried out from 24 February 2026 to 27 April 2026, TÜV SÜD has not become aware of any facts that lead to the conclusion that the selected Non-Core indicators have not been prepared, in all material aspects, in accordance with the Reporting Criteria.

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.

Kolkata, 29 April 2026

Mr Prosenjit Mitra
General Manager- Verification, Validation and Audit
Management System Assurance

Ms Brototi Das
Verification Team Leader, TÜV SÜD
Management System Assurance

TÜV SÜD South Asia Pvt. Ltd. ● TÜV SÜD House ● Saki Naka ● Andheri (East) ● Mumbai – 400072 ● Maharashtra ● India

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 lev-els 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 dis-posal method	P6-E9
5.	Enhancing Employee Wellbeing and Safety	Spending on measures towards well be-ing of employees and workers – cost in-curred as a % of total revenue of the company Details of safety related incidents for em-ployees 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-E6 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

TÜV SÜD South Asia Pvt. Ltd. ● TÜV SÜD House ● Saki Naka ● Andheri (East) ● Mumbai – 400072 ● Maharashtra ● India