

Ref. No.: Sec/76/2026-27

August 7, 2026

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400 001 Scrip Code: 543334 Scrip ID: NUVOCO	The National Stock Exchange of India Limited Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051 Trading Symbol: NUVOCO Scrip Code: NVCL 28 and NVCL77A
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Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report for FY 2025-26

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Business Responsibility and Sustainability Report for FY 2025-26, which forms part of the Integrated Annual Report for FY 2025-26.

The same is also available on the website of the Company at www.nuvoco.com

You are requested to take the same on record.

Thanking you,

Yours faithfully,

For **Nuvoco Vistas Corporation Limited**



Shruta Sanghavi
SVP and Company Secretary

Encl: a/a

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L26940MH1999PLC118229
2	Name of the Listed Entity	Nuvoco Vistas Corporation Limited
3	Year of incorporation	1999
4	Registered office address	Equinox Business Park, Tower - 3, East wing, 4 th floor, LBS Marg, Kurla (West), Mumbai - 400 070
5	Corporate address	
6	E-mail	investor.relations@nuvoco.com
7	Telephone	022-6769 2500
8	Website	www.nuvoco.com
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	BSE Limited The National Stock Exchange of India Limited
11	Paid-up Capital	₹357.16 crores
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Shruta Sanghavi Company Secretary and Compliance Officer Equinox Business Park, Tower - 3, East wing, 4 th floor, LBS Marg, Kurla (West), Mumbai - 400 070 Email - investor.relations@nuvoco.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Consolidated basis
14	Name of assessment or assurance provider	BSI Group India Private Limited
15	Type of assessment or assurance obtained	Reasonable Assurance of BRSR Core

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Other manufacturing	100

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	Cement and Ready-Mix Concrete	239	100

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	5 - Integrated Units	1 - Head Office	89
	7 - Grinding Units	16 - Regional Sales Office	
	1 - Clinkerization unit	1 - Construction Development and Innovation Centre	
	58 - RMX Plants		
	71 - Total manufacturing units	18 - Total offices	
International	Nil	Nil	Nil

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	22
International (No. of Countries)	Nil

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

Nil

c. A brief on types of customers

The Company caters to a diverse range of customers, from Individual Home Builders to Small Housing Contractors, Entities undertaking Turnkey Projects and Infrastructure Companies.

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

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	4024	3876	96.32	148	3.68
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total employees (D + E)	4024	3876	96.32	148	3.68
WORKERS						
4.	Permanent (F)	164	163	99.39	1	0.61
5.	Other than Permanent (G)	7750	7512	96.93	238	3.07
6.	Total workers (F + G)	7914	7675	96.98	239	3.02

b. Differently-abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY-ABLED EMPLOYEES						
1.	Permanent (D)	8	8	100	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total differently-abled employees (D + E)	8	8	100	-	-
DIFFERENTLY-ABLED WORKERS						
4.	Permanent (F)	-	-	-	-	-
5.	Other than permanent (G)	4	4	100	-	-
6.	Total differently-abled workers (F + G)	4	4	100	-	-

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67
Key Management Personnel	3	1	33.33

22. Turnover rate for permanent employees and workers

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	13.84	23.18	14.5	19.63	14.63	19.47	17.6	25.1	17.8
Permanent Workers	19.89	-	19.89	19.41	-	19.41	16.3	-	16.3

V. Holding, Subsidiary and Associate Companies (including joint ventures)**23. (a) Names of holding / subsidiary / associate companies / joint ventures**

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Niyogi Enterprise Private Limited ("NEPL")	Holding	60.16*	No
2	NU Vista Limited	Wholly owned subsidiary	100	Yes
3	Vadraj Cement Limited	Wholly owned subsidiary	100	Yes
4	Algebra Endeavour Private Limited ("AEPL")	Wholly owned subsidiary	100	No
5	Vadraj Energy (Gujarat) Limited	Step down subsidiary	100@	No
6	Wardha Vaalley Coal Field Private Limited	Joint Venture	19.14	No
7	AMPIN Energy Green (C&I) Two Private Limited (formerly known as AMP Energy Green (C&I) Two Private Limited)#	Associate	26.36\$	No

No equity pick-up

*Held by NEPL in the Company

@ Held by AEPL

\$Held by NU Vista Limited

VI. CSR Details

24.	(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
	(ii) Turnover (in ₹) (revenue from operations)	11,338.29 crores
	(iii) Net worth (in ₹)	10,228.77 crores

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	The Company has a mechanism in place for periodic meetings with community members to discuss the progress of projects and also to receive feedback on outcomes of the project	Nil	NA	NA	Nil	NA	NA
Investors (other than shareholders)	Complaint can be lodged by the investors and shareholders on the SEBI SCORES Platform (www.scores.gov.in) and by email on our investor relations email id: investor.relations@nuvoco.com	Nil	NA	NA	Nil	NA	NA
Shareholders		Nil	NA	NA	1	Nil	NA
Employees and workers	The Company has a Vigil Mechanism and Whistleblower Policy for employees which can be accessed at https://admin.nuvoco.com/public/Corporate/Policies/Vigil_Mechanism_and_Whistle_Blower_Policy.pdf	5	Nil	NA	8	Nil	NA
Value Chain Partners		Nil	NA	NA	Nil	Nil	NA
Customers	The Company's customer service team is solely responsible for the complaint-handling process. Customers can register their issues/feedback/queries through various modes like dealers, employees, Company's website, and contact center	1351	3	NA	1519	3	NA
Other (please specify)	-	Nil	NA	NA	Nil	NA	NA

Note: Number of customer complaints includes complaints received /addressed of any nature

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Decarbonisation and Climate Change	Risk & Opportunity	Climate change presents physical, regulatory, technological and market transition risks while creating opportunities through renewable energy, alternative fuels, climate resilience and low-carbon products.	Strategic actions taken to lower emissions through energy efficiency and renewable sourcing. Enhanced use of biomass fuels like agro-waste.	Positive and Negative
2	Water Management & Rainwater Harvesting	Risk & Opportunity	Water availability, climate variability and increasing regulatory expectations require efficient water management and long-term water resilience.	Zero liquid discharge achieved using Sewage Treatment Plants (STPs) at all sites. 5R-based water stewardship (Reduce, Reuse, Recycle, Recharge, Respect) implemented. Sites equipped with harvesting infrastructure and sewage recycling. Community water access improved through tank and pipeline installations in villages	Positive and Negative
3	Waste Management	Risk & Opportunity	Effective waste management supports compliance, circular economy and resource efficiency.	Company-wide ban on single-use plastics and enforcement of waste segregation. SCM integration strengthened with increased use of LD/ ACBF slag and pond ash. Canteen waste composted for reuse.	Positive and Negative
4	Occupational Health and Safety	Risk	Ensuring employee safety is critical for operational continuity and regulatory compliance.	Zero Harm approach underpins safety culture with training and SOP reinforcement. Safety audits and cross-location reviews used to monitor and improve safety practices. Health Passport system tracks medicals and wellness; clinics and camps held onsite. Mental health supported via EAP, mindfulness apps, and dedicated awareness drives	Negative
5	Sustainable Product Innovation	Opportunity	Demand for sustainable products creates growth and differentiation opportunities.	-	Positive
6	Corporate Social Responsibility	Opportunity	Community engagement strengthens stakeholder trust and social licence to operate.	-	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Labour Management	Risk & Opportunity	Effective people management enhances productivity while mitigating workforce risks.	Contractual workforce welfare supported via timely wages and inclusive policies. Transparent engagement ensured through open channels. Recognition programs like NEA; pulse surveys capture workforce voice. Leadership development via NextGen hiring and apprenticeship strengthens the pipeline	Positive and Negative
8	Human Rights	Risk	Respect for human rights is essential across operations and the value chain.	Code of Conduct ensures dignity, fairness, and ethical conduct across stakeholders. Grievance mechanisms like whistleblower and vigil platforms safeguard whistleblowers. Suppliers must meet ESG norms; audits ensure fair labour and ethical sourcing. Community programs promote inclusion and social equity, reinforcing rights frameworks	Negative
9	Diversity and Equality	Opportunity	Inclusive workplaces improve innovation and talent retention.	-	Positive
10	Biodiversity	Risk & Opportunity	Operations may impact ecosystems and habitats, while biodiversity conservation and ecological restoration enhance environmental resilience and long-term resource security.	Regulatory compliance ensured; conservation plans operational at all mining locations. Site-specific reforestation and native tree plantation plans executed. Community-linked greening drives enhance local biodiversity and ecological resilience	Positive and Negative
11	Business Ethics & Compliances	Risk	Strong governance is essential to ensure compliance and business integrity.	Firm-wide commitment to integrity under a transparent and accountable governance model. Code of Conduct and whistleblower mechanisms uphold ethical values and vigilance. Compliance tracked via internal/ external audits and Audit Committee oversight. Focus on trust-building strengthens reputation and enables strategic execution	Negative
12	Customer Centricity	Opportunity	Customer focus enhances competitiveness and long-term relationships.	-	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
13	Air Emissions (Non-Ghg)	Risk	Managing non-GHG emissions is essential for environmental compliance.	Fuel mix optimisation with biomass and domestic coal curbs SOx, NOx, and dust levels Emission limits consistently maintained below regulatory thresholds across sites WHRS adoption and pollution control equipment routinely monitored and upgraded AFR use reduces environmental burden and supports non-GHG emissions reduction. Continuous monitoring and optimisation of emission control systems to maintain performance beyond regulatory compliance	Negative
14	Risk and crisis management	Risk	Robust risk management improves resilience against disruptions.	ERM framework institutionalised; risk ownership spans business and functional heads Chief Risk Officer leads structured risk identification, monitoring, and reporting Crisis preparedness supported by business continuity planning and mitigation drills Policy reviews and ethical oversight mechanisms ensure resilience and compliance	Positive and Negative
15	Data Security & Privacy	Risk	Cybersecurity and privacy protection are essential in an increasingly digital environment.	Zero Trust architecture adopted MFA enabled; PAM and SoD systems enhance user governance and digital hygiene Frequent audits, VAPT cycles, and log monitoring ensure system integrity Firewalls, endpoint security, and network segmentation fortify cybersecurity posture	Negative
16	Employee engagement and well-being	Opportunity	Employee well-being supports productivity, engagement and retention.	-	Positive
17	Training and Development	Opportunity	Continuous learning strengthens capabilities and organisational performance.	-	Positive
18	Circular economy	Opportunity	Circular practices improve resource efficiency and reduce costs.	-	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9										
Policy and management processes																				
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	-	Yes	Yes										
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	-	Yes	Yes										
	c. Web Link of the Policies, if available	www.nuvoco.com																		
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	-	Yes	Yes										
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	The Company expects its value chain partners to adhere to the listed policies in all their dealings.																		
4.	Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 14001; ISO 9001; OHSAS; BIS; United Nations Sustainable Development Goals ("SDGs"); Global Reporting Initiative ("GRI") standards; Green Product Certification Standard by CII - Godrej GBC																		
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	No	No	No	No	No	Yes	-	No	No										
6.	Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	The performance of each of the principles is reviewed periodically by the sustainability team along with the senior management team.																		
Governance, leadership and oversight																				
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (<i>listed entity has flexibility regarding the placement of this disclosure</i>)	Please refer ' Managing Director's Communique ' of the <IR>																		
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Jayakumar Krishnaswamy Managing Director Email - investor.relations@nuvoco.com																		
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. The Board has constituted the CSR & ESG Committee. For further details, kindly refer to the Corporate Governance Report forming part of the Integrated Annual Report.																		
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		The Company's business responsibility policies are reviewed by the senior leadership team, including the Managing Director, periodically or when needed. During these assessments, the effectiveness of the policies is evaluated, and any required modifications to the policies and procedures are made.																		
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances		The Company is compliant with applicable rules and regulations on an 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.	P1	P2	P3	P4	P5	P6	P7	P8	P9	No									
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)		NA																		
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)																				
The entity does not have the financial or/human and technical resources available for the task (Yes/No)																				
It is planned to be done in the next financial year (Yes/No)																				
Any other reason (please specify)																				

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

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

Segment	Total number of training and awareness program held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness program
Board of Directors	25	During the year, the Company's Board of Directors (including Committees) and KMPs have invested time on various updates comprising matters relating to the business, economy, industry, health and safety, risk management framework, IT processes, environmental, social and governance, legal and regulatory parameters, among others.	100
Key Managerial Personnel			
Employees other than BoD and KMPs	49	a. POSH b. COBC c. Fire Safety d. Skill upgradation	100
Workers	6	a. POSH b. COBC c. Fire Safety d. Skill upgradation	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 Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine			NA		
Settlement					
Compounding fee					
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has and appeal been preferred? (Yes/No)	
Imprisonment			NA		
Punishment					

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

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

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. The Company has in place the Code of Business Conduct which states that all stakeholders are strictly prohibited from providing or offering any improper financial or non-financial benefits, either directly or indirectly through intermediaries, to public and/or private officials. Engaging in such activities is against the law, and any stakeholder found guilty of bribery while fulfilling their duties may face legal consequences, civil or criminal liabilities, and disciplinary actions, including termination of employment. It is imperative to avoid obtaining information through illegitimate methods, such as bribery or espionage targeting the Company's competitors.

Web-link: [https://admin.nuvoco.com/public/Corporate/Policies/Code_of_Business_Conduct_\(May_2022\).pdf](https://admin.nuvoco.com/public/Corporate/Policies/Code_of_Business_Conduct_(May_2022).pdf)

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

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

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
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 the 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.

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	68	70

9. Openness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	3.92%	Nil
	b. Number of trading houses where purchases are made from	3	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	100%	Nil
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	68.37%	74.37%
	b. Number of dealers / distributors to whom sales are made	8165	7666
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	5.43%	7.02%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.01%	0%
	b. Sales (Sales to related parties / Total Sales)	0.54%	0.40%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	28.09%	46.56%
	d. Investments (Investments in related parties / Total Investments made)	96.92%	93.73%

Leadership Indicators

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

Yes, the Company has a code of conduct for the Board and Senior Management pursuant to the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

The Directors do not participate in agenda items at the Board/ Committee meetings in which they are interested or deemed to be interested.

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe**Essential Indicators**

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

	FY 2025-26 (in %)	FY 2024-25 (in %)	Details of improvements in environmental and social impacts
R&D	9.34	14.20	Kindly refer to Annexure 5 of the Board's Report
Capex	24.11	8.32	

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

Yes, the Company continues to drive its initiatives defined under the Digitization, Innovation and Renewable Energy program (DIRE) initiative.

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

~10%

This includes the sourcing of alternative fuels, alternative raw materials, waste recovery-based fuel and raw materials.

- 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.**

Plastics (including packaging)	As part of its ongoing commitment to sustainability and circular economy principles, the Company continued its efforts to reduce the environmental impact of single-use plastics. During the Financial Year, the Company co-processed 88.61 KT of Refuse-Derived Fuel (RDF) generated from end-of-life products. This initiative not only contributes to the Company's environmental objectives by enabling the recovery of energy from waste but also supports compliance with the Extended Producer Responsibility (EPR) obligations applicable to Category II plastic packaging through approved energy recovery mechanisms.
E-Waste	In line with established waste management protocols, electronic waste (e-waste) generated across the Company's manufacturing facilities and offices is systematically collected and securely stored at designated locations. The Company ensures that all e-waste is disposed of exclusively through authorized recyclers, maintaining complete traceability and compliance with applicable environmental regulations while adhering to responsible and sustainable waste management practices.
Hazardous waste	All hazardous waste is managed in accordance with established protocols and securely stored in designated areas to ensure safe handling. The Company's integrated manufacturing units are licensed to co-process specified categories of hazardous waste generated by external industries, in accordance with applicable regulatory approvals. Hazardous waste that is not suitable for co-processing is disposed of through authorized and certified recyclers, ensuring full compliance with applicable environmental laws and regulations and reinforcing the Company's commitment to responsible waste management.
Other Waste	Fly ash generated from the Company's captive power plants is reutilized in cement manufacturing, promoting resource efficiency and advancing the principles of a circular economy. Building on its established sustainability practices, the Company continues to implement the systematic segregation and responsible disposal of canteen waste, horticultural waste, and municipal solid waste (MSW). All waste streams are segregated using color-coded bins and managed in accordance with established protocols to ensure environmentally responsible handling and minimize environmental impact.

- 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, the Company operates under Extended Producer Responsibility (EPR) regulations, aligning its waste management plan with EPR submissions to the respective Pollution Control Boards. The Company consistently co-processes more than its mandated liability of Refuse-Derived Fuel (RDF) in its integrated units. This proactive approach not only ensures full regulatory compliance but also reinforces the Company's commitment to responsible and sustainable waste management.

Leadership Indicators

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 (in %)	FY 2024-25 (in %)
Slag	16.47	19
Fly Ash	15.04	17
Chemical Gypsum	3.32	3.6

2. 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
Plastics	The Company successfully co-processed 88.61 KT of Refuse-Derived Fuel.

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	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	3876	3876	100	3876	100	Nil	NA	3876	100	Nil	NA
Female	148	148	100	148	100	148	100	Nil	NA	Nil	NA
Total	4024	4024	100	4024	100	148	100	3876	100	Nil	NA
Other than Permanent employees											
Male	NA										
Female											
Total											

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	163	163	100	163	100	NA	NA	163	100	Nil	NA
Female	1	1	100	1	100	1	100	NA	NA	Nil	NA
Total	164	164	100	164	100	1	100	163	100	Nil	NA
Other than Permanent workers*											
Male	7512	7512	100	7512	100	NA	NA	7512	100	Nil	NA
Female	238	238	100	238	100	238	100	NA	NA	Nil	NA
Total	7750	7750	100	7750	100	238	100	7512	100	Nil	NA

*The said benefits are provided by the Independent Contractor

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	0.16	0.11

2. Details of retirement benefits, for current financial year and previous financial year.

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	N.A.	100	100	N.A.
ESI	0	0	N.A.	0	0	N.A.

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
Others -						
Superannuation	5.27	0	Yes	6.48	0	Yes
NPS	12.80	0	Yes	13.33	0	Yes

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

The Company acknowledges the significance of inclusivity and accessibility for specially-abled individuals across its operational sites. To support this commitment, the Company has implemented specific measures to provide the required support and infrastructure for employees with disabilities, enabling them to navigate the premises with ease.

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.

The Company is guided by a robust Human Rights Policy that upholds equal opportunity in all aspects of employment. The Company is committed to fostering a diverse and inclusive workplace, free from discrimination based on ethnicity, nationality, social or regional origin, religion, disability, gender, sexual orientation, marital or family status, political affiliation, age, or any other status protected by local or international laws. The Policy is available on the Company's website at https://admin.nuvoco.com/public/Corporate/Policies/Human_Rights_Policy.pdf.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate (%)	Retention rate (%)	Return to work rate (%)	Retention rate (%)
Male	100	92.14	NA	NA
Female	100	75	NA	NA
Total	100	91.67	NA	NA

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes , the Company has implemented a Vigil Mechanism and Whistleblower Policy. The stakeholders can lodge a complaint through an e-mail/letter to the Whistle Officer or directly to the Chairperson of the Audit Committee by sending a letter.
Other than Permanent Workers	
Permanent Employees	The Vigil Mechanism and Whistleblower Policy can be accessed at https://admin.nuvoco.com/public/Corporate/Policies/Vigil_Mechanism_and_Whistle_Blower_Policy.pdf .
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)
Total Permanent Employees	Nil			Nil		
- Male						
- Female						
Total Permanent Workers	164	164	100	200	200	100
- Male	163	163	100	199	199	100
- Female	1	1	100	1	1	100

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	3876	3876	100	3786	97.68	3593	3593	100	3257	90.65
Female	148	148	100	146	98.65	128	128	100	123	96.09
Total	4024	4024	100	3932	97.71	3721	3721	100	3380	90.84
Workers										
Male	163	163	100	163	100	199	199	100	180	90.45
Female	1	1	100	1	100	1	1	100	1	100
Total	164	164	100	164	100	200	200	100	181	90.50

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	3876	3876	100	3593	3593	100
Female	148	148	100	128	128	100
Total	4024	4024	100	3721	3721	100
Workers						
Male	163	163	100	199	199	100
Female	1	1	100	1	1	100
Total	164	164	100	200	200	100

10. Health and safety management system:

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

Yes. The Company has implemented a comprehensive occupational health and safety management system that aligns with both local regulations and industry standards. The Company's primary focus is on ensuring the well-being and safety of its employees and workers in offices and plants across all locations.

To achieve this, the Company has established regular training programs that cover a wide range of areas, including general safety awareness, handling hazardous substances or equipment, emergency response protocols, and periodic refresher courses. These training initiatives aim to equip the workforce with the necessary knowledge and skills to navigate potential risks and respond effectively to various safety situations.

The Company's occupational health and safety management system encompasses various stages, beginning from the initial planning phase to the development of various procedures. By integrating these measures, the Company strives to create a robust framework that promotes a safe working environment for all.

Furthermore, the Company has further extended its commitment to safety beyond its direct employees. The Company ensures that subcontractors working on the Company's premises adhere to the same high health and safety standards that the Company upholds. This approach guarantees a consistent level of safety across all activities taking place within the facilities.

The Company considers the implementation of a robust occupational health and safety management system an integral part of its commitment to its employees and their safety.

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

To thoroughly evaluate the risks associated with the identified hazards, the Company conducts detailed risk assessment. These assessments aim to determine the likelihood and severity of potential harm or adverse effects. The Company prioritizes risks based on their level of severity and potential impact on employee health and safety. This helps the Company allocate appropriate resources and prioritize control measures for high-risk hazards that require immediate attention.

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

Yes

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

Yes

11. Details of safety related incidents, 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	0.8	0.81
	Workers	0.13	0.38
Total recordable work-related injuries	Employees	8	10
	Workers	16	20
No. of fatalities	Employees	0	0
	Workers	0	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	7
	Workers	0	10

*Including in the contract workforce

Note: Only those injuries have been reported where in medical treatment beyond first aid was required

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

The Company prioritizes safety and ethical practices in its operations. A comprehensive Occupational Health and Safety Management System has been implemented. Robust systems are in place to ensure compliance with all applicable regulations. Advanced technologies are leveraged to strengthen safety protocols, and a proactive safety culture is fostered through the encouragement of near-miss incident reporting. Regular safety observation rounds along with refresher trainings promote a culture of safety and continuous improvement. For further details, kindly refer to Health and Safety ("H&S") para forming part of the Board's Report.

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

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	NA	NA	Nil	NA	NA
Health & Safety	Nil	NA	NA	Nil	NA	NA

14. Assessments for the year:

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

Note: Internal assessment on health and safety practices was 100% and assessment conducted by the third parties was 82%

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.

There were no significant risks identified from the assessments

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).**

(A) Employees (officer and non – officer) – Yes

(B) Workers (third party & contract) – No

2. 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	Nil	2	Nil	2
Workers	Nil	Nil	Nil	Nil

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.**

Key stakeholders are those who contribute value to the Company's business and significantly influence it. The Company's key stakeholders include employees, shareholders/investors, distributors, customers, channel partners, research analysts, vendors, suppliers, regulators, and government agencies. The identification of these key stakeholders is carried out by considering both financial resources (capital) and the influence of stakeholders in relation to their duties, obligations, and the provision of discretionary assistance and services.

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
Customers	No	Email, SMS, Brochures, Advertisements, Events, Social Media, Nuvo Setu App, Nuvo Nirmaan App, Nuvoco website	Need-based	Understand evolving customer needs, enhance delivery and responsiveness, and build long-term loyalty.
Investors	No	Investor Calls, AGMs, Investor Presentations, Website, Press Releases	Quarterly, Annually and Need-based	Communicate company performance, strategic direction, and governance practices.
Communities	Yes	Community Meetings, Health Camps, Pamphlets, Skill Workshops, CSR Outreach	Ongoing	Improve community well-being through education, healthcare, livelihoods, environmental sustainability, and infrastructure.
Employees	No	Email, Intranet, Town Halls, FGDs, Surveys, Gate Meetings	Ongoing	Foster a people-first, future-ready workforce focused on learning, leadership, wellness, DEI, and recognition.
Regulatory Bodies	No	Website, Regulatory Filings, Reports, Forums, Meetings, Presentations	Quarterly and Need-based	Ensure legal, environmental, and strategic compliance with national and regional priorities.
Value Chain Partners (Suppliers & Vendors)	No	Nuvo Partner App, SAP Ariba, Phone/ Email, Vendor Melas, Webinars	Semi-Annually and Ongoing	Build an ethical, transparent, and efficient supply chain.
Contract Labourers	Yes	On-site Interactions, Safety Audits, Training Sessions, Notice Boards	Monthly and Ongoing	Ensure safe, fair, and dignified working conditions with access to upskilling and redressal systems.

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

The Company actively engages with a diverse range of stakeholders, including investors, analysts, lenders, customers, dealers, and local communities. Regular awareness sessions and follow-up meetings are conducted at the local level to facilitate open dialogue and mutual understanding. Insights, feedback, and concerns gathered through these interactions are communicated to the management, enabling data-driven and inclusive decision-making. This structured stakeholder engagement process strengthens transparency, supports strategic alignment, and reinforces the Company's commitment to responsible and responsive governance.

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 inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, the Company has undertaken a comprehensive materiality assessment in consultation with both internal and external stakeholders to identify and prioritize key Environmental, Social, and Governance issues. The insights from this process serves in development of the Company's environmental and social policies, which are continuously refined through ongoing engagement with employees, government authorities, distributors, suppliers, and the local community.

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

The Company actively engages with vulnerable and marginalized stakeholder groups, including women, children, unemployed youth, and small and marginal farmers, through its CSR initiatives. Based on continuous community interactions and need assessments, targeted actions are undertaken to address their key concerns.

For instance, Nuvoco's flagship programs including the Nuvo Mason Program, Project Aakriti, Project Daksh, and Project Samriddhi have driven inclusive development. The Nuvo Mason Program has enhanced employability for over 850 youth, with a focus on entrepreneurship through the Nav Nirman initiative, enabling income generation and socio-economic inclusion for marginal community. Meanwhile, Project Aakriti, Project Daksh, and Project Samriddhi have supported over 800 women by creating sustainable livelihood opportunities through stitching, mushroom cultivation, and FPO-based activities.

To address healthcare access challenges, several interventions have been implemented, including support to Government PHCs, mobile medical units, health camps, antenatal care programs, and Project Tara — collectively reaching approximately 25,000 individuals. In education, Smart Classes and scholarship programs have improved access to quality learning for more than 7,300 students from under privileged communities.

Additionally, interventions in water conservation, sanitation, and rural infrastructure have contributed to improving overall community well-being across our areas of operation.

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	4024	3240	80.52	3721	2977	80.01
Other than permanent	Nil	NA	NA	Nil	NA	NA
Total Employees	4024	3240	80.52	3721	2977	80.01
Workers						
Permanent	164	164	100	200	96	48
Other than permanent	7750	7750	100	7487	7487	100
Total Workers	7914	7914	100	7687	7583	98.65

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	4024	Nil		4024	100	3721	Nil		3721	100
Male	3876	Nil		3876	100	3593	Nil		3593	100
Female	148			148	100	128			128	100
Other than Permanent	Nil					Nil				
Male										
Female										
Workers										
Permanent	164	Nil		164	100	200	Nil		200	100
Male	163	Nil		163	100	199	Nil		199	100
Female	1			1	100	1			1	100
Other than Permanent*	Nil					Nil				
Male										
Female										

*Note: The remuneration to contractual workers is paid by the independent contractor

3. Details of remuneration/salary/wages

a. Median Remuneration/ wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	5	21,25,000	1	23,50,000
Key Managerial Personnel (KMP)	2	7,25,88,178	1	1,88,20,618
Employees other than BoD and KMP	3874	9,48,348	147	11,31,850
Workers	163	13,00,624	1	12,15,592

Note - a. Remuneration of Non Executive Directors includes sitting fees and commission

b. Remuneration of MD has been included in KMP

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	3.63	3.76

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

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

The Company has established a dedicated grievance mechanism accessible to employees, suppliers, and external stakeholders for reporting of human rights concerns. This channel enables the confidential reporting of human rights concerns and supports timely and transparent resolution.

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

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA			
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other human rights related issues						

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)	1	0
Complaints on POSH as a % of female employees / workers	0.67	NA
Complaints on POSH upheld	1	NA

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

The Company's Vigil Mechanism and Whistleblower Policy, along with the Code of Business Conduct, include explicit provisions to protect the confidentiality of whistleblowers. The Company maintains a zero-tolerance approach to retaliation against individuals who report concerns in good faith, reinforcing a culture of integrity, transparency, and accountability.

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

No

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100% of the Company's offices and plants were assessed internally for the mentioned issues.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	NA

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

Not Applicable

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 (in GJ)	FY 2024-25 (in GJ)
From renewable sources		
Total electricity consumption (A)	25,271	9,63,425
Total fuel consumption (B)	9,97,795	Nil
Energy consumption through other sources (C)	Nil	10,24,144
Total energy consumed from renewable sources (A+B+C)	10,23,066	19,87,569
From non-renewable sources		
Total electricity consumption (D)	8,50,444	8,03,219
Total fuel consumption (E)	4,76,42,672	4,43,09,575
Energy consumption through other sources (F)	Nil	Nil
Total energy consumed from non-renewable sources (D+E+F)	4,84,93,116	4,51,12,794
Total energy consumed (A+B+C+D+E+F)	4,95,16,183	4,71,00,363
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations in crores)	4367	4548
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations (in \$ crores) adjusted for PPP)	88,828	93967
Energy intensity in terms of physical output (GJ/tonne of cementitious material)	2.43	2.44
Energy intensity (optional) – the relevant metric may be selected by the entity	Nil	Nil

The Company has consumed 9,91,294 GJ through WHRs. However, as per the SEBI Guidance Note on BRSR, the same has not been mentioned in the above table and is being provided as a footnote.

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

Yes, the Company has obtained Reasonable Assurance from BSI Group India Private Limited for the BRSR Core indicators.

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.

Company's integrated units have been classified as Designated Consumers under the Perform, Achieve, and Trade (PAT) scheme, aimed at enhancing energy efficiency. Noteworthy, these units have consistently achieved the targets set in previous PAT cycles, showcasing the Company's commitment to conserving energy and streamlining resource consumption.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	10,58,617	15,15,471
(ii) Groundwater	8,51,042	5,79,862
(iii) Third party water	3,26,182	3,14,335
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	4,33,206	3,17,818
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	26,69,047	27,27,486
Total volume of water consumption (in kilolitres)	26,69,047	27,27,486
Water intensity per rupee of turnover (Total water consumption / revenue from operations in crores)	235	263

Parameter	FY 2025-26	FY 2024-25
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations (in \$ crores) adjusted for PPP)	4788	5441
Water intensity in terms of physical output (liters of water consumption/tonne of cementitious material)	104.7	113
Water intensity (optional) – the relevant metric may be selected by the entity	Nil	Nil

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

Yes, the Company has obtained Reasonable Assurance from BSI Group India Private Limited for the BRSR Core indicators.

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		
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kiloliters)	Nil	Nil

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

Yes, the Company has obtained Reasonable Assurance from BSI Group India Private Limited for the BRSR Core indicators.

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

Yes, the implementation of Sewage Treatment Plants (STPs) ensures zero liquid discharge, with treated water being efficiently repurposed / reutilized for plantation activities and dust suppression. This initiative supports sustainable water management and environmental conservation, reflecting the Company's commitment to responsible resource utilization and circular practices.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	tonnes/year	10,160	8,779
SOx	tonnes/year	1,553	1,215
Particulate matter (PM)	tonnes/year	1,110	931
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			
	NA	Nil	Nil

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

Yes, the Company has obtained Reasonable Assurance from BSI Group India Private Limited for the BRSR Core indicators.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	94,04,253	89,31,380
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	1,69,610	1,59,751
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in crores)	Metric Tonnes/` crores	844	878
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 (in \$ crores) adjusted for PPP)		17,175	18,137
Total Scope 1 and Scope 2 emission intensity in terms of physical output (kg/tonne of cementitious material)		470.78	462
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	NA	Nil	Nil

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

Yes, the Company has obtained Reasonable Assurance from BSI Group India Private Limited for the BRSR Core indicators.

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

The Company has launched several projects aimed at reducing greenhouse gas (GHG) emissions, including:

- Circular economy practices across raw materials, energy, waste, reducing reliance on virgin inputs and improving efficiency. The Company has significantly increased the intake of refined Refuse-Derived Fuel (RDF), successfully co-processing more than 88.61 KT of RDF within its operations.
- Digitalization and advanced analytics, including AI-enabled dashboards, to optimize kiln performance, fuel mix, and waste heat recovery, thereby unlocking higher thermal substitution rates (TSR).
- Structured partnerships with municipalities, authorized waste processors, and logistics providers to build reliable AFR supply chains and proactively address plastic waste obligations.
- Targeted investments in pre-processing infrastructure and kiln upgrades to manage AFR variability and ensure stable clinker quality.
- R&D wing of the Company (CDIC) is playing a crucial role in testing various Alternate Raw Materials (ARM) and bring out tailor made recipes to optimize usage of ARM.
- Alignment with national policy frameworks such as NITI Aayog's cement decarbonization roadmap, GCCA India Roadmap (2025), and CPCB co-processing guidelines, ensuring compliance and leveraging regulatory support to scale AFR adoption.

These initiatives, along with other ongoing sustainability programs, collectively strengthen the Company's commitment to mitigating greenhouse gas (GHG) emissions and promoting environmental sustainability by advancing circular economy practices and reducing dependency on conventional fuels and actively collaborate in the industry's transition toward a low-carbon future.

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 tonnes)		
Plastic waste (A)	439.97	460.7
E-waste (B)	44.36	43.9
Bio-medical waste (C)	0.19	0.14
Construction and demolition waste (D)	0.0	65.5
Battery waste (E)	13.40	24.8
Radioactive waste (F)	0.0	Nil
Other Hazardous waste. Please specify, if any. (G)	69.69	76.8
Other Non-hazardous waste generated (H) - Fly ash from Captive Power Plant	3,38,635.7	3,06,388.9
Total (A+B + C + D + E + F + G+ H)	3,39,203.3	3,07,060.8

Parameter	FY 2025-26	FY 2024-25
Waste intensity per rupee of turnover (Total waste consumption / revenue from operations in crores)	30	30
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	609	613
Waste intensity in terms of physical output (kg/tonne of cementitious material)	16.68	15.89
Waste intensity (optional) – the relevant metric may be selected by the entity	Nil	Nil

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	3,31,862.27	Nil
(ii) Re-used	Nil	2,91,704.64
(iii) Other recovery operations	Nil	1,594.79
Total	3,31,862.27	2,93,299.43

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of waste		
(i) Incineration	0.18744	0.00342
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	7,340.87	Nil
Total	7,341.06	0.00342

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

Yes, the Company has obtained Reasonable Assurance from BSI Group India Private Limited for the BRSR Core indicators.

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 has adopted a comprehensive approach to reduce the use of hazardous and toxic chemicals and ensure effective waste management. These strategies are integral to its broader sustainability goals and include:

a. Energy Recovery Through Co-processing:

Processed incinerable waste is co-processed to generate energy, reducing reliance on fossil fuels. Additionally, renewable energy capacity has been enhanced through the installation of a new solar power plant.

b. Utilization of Industrial By-products:

Fly ash, a by-product of Captive power plants, is blended into cement to manufacture Pozzolana Portland Cement (PPC). This not only minimizes waste but also optimizes resource utilization.

c. Environmentally Compliant Disposal of Hazardous Waste:

Hazardous waste that requires specialized treatment is responsibly dispatched to authorized vendors, ensuring strict compliance with environmental regulations.

d. Sewage Treatment and Water Reuse:

Sewage Treatment Plants (STPs) have been implemented, with treated water efficiently repurposed for plantation activities and dust suppression.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any
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Not Applicable

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Environmental Clearance (EC) for mining of Limestone (Major Minerals) capacity- 0.60 Million Tonne Per Annum Area - 28.461 Hectare at Village - Parsabhadar, Tehsil - Baloda Bazar, District - Baloda Bazar-Bhatapara, Chhattisgarh	SIA/CG/MIN/557056/2025	Application Date : November 11, 2025 Grant of EC : February 02, 2026	Yes	Yes	https://parivesh.nic.in/

Note: The Company has submitted applications for Environmental Clearance vide proposal number - SIA/RJ/MIN/540851/2025 dated June 13, 2025, proposal number - SIA/RJ/MIN/540248/2025 dated June 13, 2025 and proposal number - SIA/RJ/MIN/541254/2025 dated July 01, 2025. The EIA is in draft stage for all the applications.

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

S. No.	Specify the law/ regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines/ penalties/ action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
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Yes. The Company is compliant with all applicable environmental law/regulations/guidelines in India.

Leadership Indicators

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

Yes, the Company has a Disaster Recovery (DR) Plan & DR Site to ensure the resilience of critical IM operations during disruptions such as natural disasters, cyberattacks, or infrastructure failures. The plans cover recovery time objectives (RTO), recovery point objectives (RPO), alternate site strategies, data backup, communication protocols, and regular testing. Key personnel are trained and annually mock drills are conducted to validate the effectiveness. The DRP is reviewed annually to ensure alignment with evolving business and regulatory needs.

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.

The Company has affiliations with 5 (five) trade and industry chambers and 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	Cement Manufacturing Association	National
2	Confederation of Indian Industry	National
3	Global Cement and Concrete Association (GCCA - India)	National
4	Federation of Indian Mineral Industries (FIMI)	National
5	BIS (Bureau of Indian Standards) Cement And Concrete Sectional Committee (CED 02)	National

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

Not Applicable

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
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There is no public policy advocated by the Company

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes / No)	Relevant Web link
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There were no projects undertaken by the Company which required Social Impact Assessments. The Company actively contributes to the social and economic development of the communities in which it operates.

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
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NA

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

The Company has established a structured communication process with local communities through regular stakeholder meetings. These engagements provide a platform to share project updates and gather meaningful feedback on outcomes and community concerns. Insights from these interactions are used to implement corrective actions during project execution or to design new initiatives aligned with the Company's CSR framework. All activities are carried out within the approved budget, ensuring responsiveness to community needs while maintaining accountability and alignment with broader social impact goals.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	31%	27%
Directly from within India	95.54%	90.64%

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

	FY 2025-26	FY 2024-25
Rural	32.75	35.03
Semi-urban	2.8	3.01
Urban	21.58	22.42
Metropolitan	42.88	39.53

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
There were no projects undertaken by the Company which required Social Impact Assessments.	

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

S. No.	State	Aspirational District	Amount spent (In ₹)
1	Jharkhand	East Singhbhum	34,68,464

3. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Shikshit	8,856	90%
2	Saksham	2,399	62%
3	Swasth	25,915	68%
4	Sangrahit	76,680	55%
5	Sanrachit	83,686	50%

Note: The CSR activities are carried out in the Programme mode. Accordingly, the information has been provided for the CSR Programmes undertaken.

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

Essential Indicators

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

A dedicated structure is in place to address customer concerns, supported by a highly experienced technical team that provides on-site assistance and product demonstrations. There is a robust and well-defined complaint management system, which covers the entire lifecycle—from complaint logging to investigation, resolution, and formal closure.

Customers can register their issues / feedback / queries through various modes like Dealers, Employees, Company Website, Contact Centre and designated Email address. Most of the complaints are responded within 24 hours, with a strong emphasis on ensuring complete customer satisfaction. Each case is documented and closed formally to maintain transparency and service quality.

Additionally, the Company's Customer Care Contact Centre actively solicits feedback following customer interactions—whether for product queries or service requests—fostering continuous improvement and reinforcing trust in the Company's customer-centric approach.

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% of the products conform to all applicable statutory parameters.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil		Nil	Nil	
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

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

	Number	Reasons for recall
Voluntary recalls	Nil	NA
Forced recalls	Nil	NA

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

Yes, the Company has Cyber Security Policy which also handles the risks related to data privacy. The Policy is available on the website of the Company at - https://admin.nuvoco.com/public/Corporate/Policies/Cyber_Security_Policy.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.

Not Applicable

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

Nil

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

Nil

c. Impact, if any, of the data breaches

NA

Leadership Indicators

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

The information on Company's products and services can be accessed using these links and details:

- www.nuvoco.com
- www.nuvonirmaan.com
- Indiamart: Details on RMX MBM & Cement
- Individual Toll-Free numbers for NuvoNirmaan & cement bags to solve/share information with channels and customers

The information on the Company's products and services are also available at:

LinkedIn: <https://www.linkedin.com/company/nuvocovistas>

Youtube: <https://www.youtube.com/@Nuvocovistas-official>

Facebook: <https://www.facebook.com/NuvocoVistas>

Instagram: https://www.instagram.com/nuvoco_vistas_corp.ltd/

X: <https://x.com/nuvocovistas>

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

The Company ensures transparency and customer empowerment by providing detailed product information—including specifications, usage guidelines, and application scope—on its official website. To further enhance customer satisfaction, a dedicated Business Development and Technical team operates across all states where the Company is active. These professionals offer expert guidance on product usage, safety, and application techniques, supporting customers throughout the construction process.

The Company also has the first direct-to-customer home assist app - **NuvoNirmaan**. This is an all-in-one digital platform that covers a wide range of information and points of guidance throughout the home building and construction stages, with minimum turnaround time and dependence. In addition to providing knowledge about construction, **NuvoNirmaan** shares expertise about stages of construction, informs consumers about the latest and most innovative products and offers financial guidance to consumers. Using this app, consumers including Individual Home Builders (IHBs) can view a variety of floor plans, calculate the cost of building materials, and learn about the various stages of construction through articles and videos and products available along with its usage. Through **NuvoNirmaan**, Nuvoco aims to fill the void by providing all customers with access to up-to-date information and tools about home building at their fingertips. The **NuvoNirmaan** app aims to engage and simplify the home-building journey and help to plan effectively from execution through completion.

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

Not Applicable

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)

The Company is compliant with all the statutory requirements mandated by the Bureau of Indian Standards (BIS) as well as all weights and measures norms. As a statutory compliance, the Company's bags display the contact details for customers to communicate any complaint, observation, and query. Product quality complaints are managed through a customer complaint handling system accessed through a toll-free number, printed on all packs. The test report on the cement supplied is available and produced on demand of the customers. The Company also has a professional Business Development & Technical team across all its operating states that works with customers to address their concerns.

Driven by engaging communication, customer engagement initiatives, superior product quality, and strong technical support for consumers, the Company has consistently tried to retain the trust of its customers. The Company has carried out a brand health study across various states covering both urban and rural markets. The study is conducted by a globally renowned research agency - Kantar, for tracking performance of brands on various metrics across multiple segments (consumers and channel partners). The Company also conducts in-house satisfaction surveys for its B2B customers and supplier partners. These studies provide valuable insights into the expectations and experiences of core stakeholders—including customers, dealers, retailers, individual home builders, and suppliers. Findings from these research initiatives help in identifying areas for improvement and strengthening relationships across the value chain. Continuous refinement of customer strategy based on data and direct feedback underscores the Company's commitment to delivering value and enhancing satisfaction.