Business Responsibility and Sustainability Report (BRSR)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity:	L40101DL1975GOI007966
2.	Name of the Listed Entity:	NTPC Limited
3.	Year of incorporation:	1975
4.	Registered office address:	NTPC Bhawan, SCOPE Complex, 7, Institutional Area, Lodi Road, New Delhi-110 003
5.	Corporate address:	NTPC Bhawan, SCOPE Complex, 7, Institutional Area, Lodi Road, New Delhi-110 003
6.	E-mail:	sustainability@ntpc.co.in
7.	Telephone:	+91 11 24367333
8.	Website:	https://www.ntpc.co.in/
9.	Financial year for which reporting is being done:	April 1, 2025 – March 31, 2026
10.	Name of the Stock Exchange(s) where shares are listed:	• National Stock Exchange of India Limited (NSE) • Bombay Stock Exchange Limited (BSE)
11.	Paid-up Capital:	₹ 9,696.67 Crore
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	Sh. Chandramauli Kasina Executive Director Phone: +91 120 4946611 Email: edssea@ntpc.co.in
13.	Reporting boundary - are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together):	Standalone
14.	Name of assurance provider	TUV India Private Limited
15.	Type of Assessment/ assurance obtained	Reasonable

II. Products / Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1	Electricity, Gas, Steam, and Air Condition Supply	Electric Power Generation, Transmission, and Distribution	97.46

Classification of Main Activity and Business Activity is undertaken as per MGT-7 description.

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

S. No.	Product / Service	NIC Code	% of Total Turnover Contributed
1.	Power Generation from Coal	35102	93.29
2.	Power Generation from Gas	35103	3.07
3.	Power Generation from Hydro	35101	0.75
4.	Power Generation from Solar	35105	0.35
		Subtotal	**97.46**
5.	Mining*	05100	0.01
6.	Consultancy	74909	0.11
7.	Energy Trading	35107	2.42
		Total	**100**

*Note: * Intra-company sale of coal eliminated.*

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	36	10	46
International	0	0	0

Note: 34 plants are operational and included in BRSR Disclosure, one is under construction, and the other is under phased commissioning stage; data will be disclosed from the next financial year.

19. Markets served by the entity:

a. Number of Locations

Location	Number of Plants
National (Number of States)	34 (States and UTs)
International (Number of Countries)	0

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

The export as a percentage of total turnover for FY 2025-26 is 0.0029%.

c.A brief on types of customers:

NTPC supplies electricity to a diverse base of bulk customers across India, primarily through long-term power purchase arrangements (PPAs). Its key customers include state-owned electricity utilities such as State Electricity Distribution Companies (DISCOMs), State Electricity Boards or their holding companies, and State Power Departments, which purchase power for onward distribution to residential, commercial, industrial, and agricultural consumers. In addition, NTPC supplies power to Indian Railways, one of the country's largest institutional electricity consumers, and to private distribution companies that operate in selected licensed areas. This customer profile reflects NTPC's role as a major wholesale power generator serving both public-sector and private-sector distribution entities, with demand largely linked to India's overall electricity consumption and infrastructure growth.

IV. Employees

20. Details as at the end of Financial Year 2025-26:

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)	10,799	9,965	92%	834	8%
2.	Other than Permanent (E)	1,421	1,276	90%	145	10%
3.	**Total Employees (D + E)**	**12,220**	**11,241**	**92%**	**979**	**8%**
	WORKERS					
4.	Permanent (F)	3,855	3,549	92%	306	8%
5.	Other than Permanent (G)	1,11,175	1,08,892	98%	2,283	2%
6.	**Total Workers (F + G)**	**1,15,030**	**1,12,441**	**98%**	**2,589**	**2%**

b. Differently abled Employees and Workers

S. No.	Particulars	Total* (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	EMPLOYEES					
1.	Permanent (D)	234	220	94%	14	6%
2.	Other than Permanent (E)	36	36	100%	0	0%
3.	**Total Differently abled Employees (D + E)**	**270**	**256**	**95%**	**14**	**5%**
	WORKERS					
4.	Permanent (F)	257	221	86%	36	14%
5.	Other than Permanent (G)	647	622	96%	25	4%
6.	**Total Differently abled Workers (F + G)**	**904**	**843**	**93%**	**61**	**7%**

**: Total is the sum of male and female differently abled individuals.*

21. Participation / Inclusion / Representation of Women

Particulars	Total (A)	No. and Percentage of Females	
		No. (B)	% (B / A)
Board of Directors	13*	1	7.69%
Key Management Personnel	12*	1	8.33%

**: Data as on 31 March 2026 | **: Including Whole-time directors*

22.Turnover Rate for Permanent Employees and Workers

S. No.	Particulars	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
1.	Permanent Employees	5.34%	4.84%	5.30%	6.03%	6.14%	6.03%	7.00%	6.06%	6.55%
2.	Permanent Workers	9.68%	9.06%	9.63%	10.09%	14.20%	10.41%	10.53%	11.54%	10.64%

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.	NTPC Electric Supply Company Ltd.	Subsidiary	100%	No
2.	NTPC Vidyut Vyapar Nigam Ltd.	Subsidiary	100%	No
3.	Bhartiya Rail Bijlee Company Ltd.	Subsidiary	74%	No
4.	Patratu Vidyut Utpadan Nigam Ltd.	Subsidiary	74%	No
5.	NTPC Mining Ltd.	Subsidiary	100%	No
6.	THDC India Ltd.	Subsidiary	74.49%	No
7.	North-Eastern Electric Power Corporation Ltd.	Subsidiary	100%	No
8.	NTPC EDMC Waste Solutions Private Ltd.	Subsidiary	74%	No
9.	NTPC Parmanu Urja Nigam Ltd.	Subsidiary	100%	No
10.	NTPC Green Energy Ltd.	Subsidiary	89.01%	No
11.	Ratnagiri Gas & Power Private Ltd.	Subsidiary	86.49%	No
12.	Utility Powertech Ltd.	Joint Venture	50%	No
13.	NTPC-GE Power Services Pvt. Ltd.	Joint Venture	50%	No
14.	NTPC-SAIL Power Co. Ltd.	Joint Venture	50%	No
15.	NTPC Tamil Nadu Energy Co. Ltd.	Joint Venture	50%	No
16.	Aravali Power Company Pvt. Ltd.	Joint Venture	50%	No
17.	Meja Urja Nigam Pvt. Ltd.	Joint Venture	50%	No
18.	NTPC-BHEL Power Project Pvt. Ltd.	Joint Venture	50%	No
19.	National High Power Test Laboratory Pvt. Ltd.	Joint Venture	12.50%	No
20.	Transformers and Electricals Kerala Ltd.	Joint Venture	44.60%	No
21.	Energy Efficiency Services Ltd.	Joint Venture	39.25%	No
22.	CIL NTPC Urja Pvt. Ltd.	Joint Venture	50%	No
23.	Anushakti Vidyut Nigam Ltd.	Joint Venture	49%	No
24.	Hindustan Urvarak and Rasayan Ltd.	Joint Venture	29.67%	No
25.	Jhabua Power Limited	Joint Venture	50%	No
26.	Sinnar Thermal Power Limited	Joint Venture	50%	No
27.	BF-NTPC Energy Systems Limited*	Joint Venture	49%	No
28.	International Coal Ventures Limited	Joint Venture	0.10%	No
29.	Chhattisgarh NTPC Green Energy Limited[#]	Subsidiary	74%	No
30.	Green Valley Renewable Energy Limited[#]	Subsidiary	51%	No
31.	NTPC Mahapreit Green Energy Limited[#]	Subsidiary	74%	No
32	NTPC Rajasthan Green Energy Limited[#]	Subsidiary	74%	No
33.	NTPC Renewable Energy Limited[#]	Subsidiary	100%	No
34.	NTPC Up Green Energy Limited[#]	Subsidiary	51%	No
35.	THDCIL-UJVNL Energy Company Limited[$]	Subsidiary	74%	No

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)
36.	TREDCO Rajasthan Limited$	Subsidiary	74%	No
37.	TUSCO Limited$	Subsidiary	74%	No
38.	AP NGEL Harit Amrit Limited&	Associate	50%	No
39.	Indian Oil NTPC Green Energy Private Limited&	Associate	50%	No
40.	MANAGENCO NTPC Green Energy Limited&	Associate	50%	No
41.	ONGC NTPC Green Private Limited&	Associate	50%	No
42.	KSK Dibbin Hydro Power Private Limited^	Associate	30%	No

Information as on 31st March 2026.

**: Company is under liquidation process.*

#: Companies mentioned at serial nos. 29 to 34 are subsidiary companies of NTPC Green Energy Limited, a subsidiary of NTPC Limited, and the percentage of shareholding mentioned therein is held by NTPC Green Energy Limited.

$: Companies mentioned at serial nos. 35 to 37 are subsidiary companies of THDC India Limited, a subsidiary of NTPC Limited, and the percentage of shareholding mentioned therein is held by THDC India Limited.

&: Companies mentioned at serial nos. 38 to 41 are joint venture companies of NTPC Green Energy Limited, a subsidiary of NTPC Limited, and the percentage of shareholding mentioned therein is held by NTPC Green Energy Limited.

^: Company mentioned at serial no. 42 is joint venture companies of North-Eastern Electric Power Corporation Ltd., a subsidiary of NTPC Limited, and the percentage of shareholding mentioned therein is held by North-Eastern Electric Power Corporation Ltd.

VI. CSR Details

24. i. Whether CSR is applicable as per section 135 of the Companies Act, 2013: **Yes**

ii. Turnover (in Rs.): **1,69,724.60 crore***

iii. Net worth (in Rs.): **1,74,865.25 crore**

**: Total Income during FY 2025-26 of NTPC Limited (Standalone)*

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)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	(If yes, then provide web-link for grievance redress policy)	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	124	0	All complaints were resolved with appropriate action and within the timeline.	112	10	• Complaints were related to infrastructure • Development, impact on quality of life, and employment • Opportunities, land acquisition, and R&R issues, which were resolved through community engagements and appropriate steps.
Investors (other than shareholders)	Yes	2	0	Investor grievances reduced significantly from 650 in FY 2024-25 to 2 in FY 2025-26, due to Bonus and Debentures that matured in March 2026.	650	0	• Complaints related to non-receipt and revalidation of warrants. • Some cases regarding the transmission and transfer of securities were also raised. • No issues were raised in case of privately placed Bonds.
Shareholders	Yes	619	0	Complaints related to non-receipt of warrants, revalidation of warrants, non-receipt of annual Report, ECS intimation, and other miscellaneous queries.	799	0	• Complaints related to non-receipt of warrants, revalidation of warrants, non-receipt of annual Report, ECS intimation, and other miscellaneous queries.

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Employees and workers	Yes	51	0	The company's HR team ensured the timely investigation and closure of complaints to ensure grievance redressal efficiency.	5	0	• Complaints were mostly related to professional growth, work-life balance, health, safety and security, timely resolution of grievances, transparent appraisal, and promotion cycle. • These complaints were investigated and resolved within a specified time-period.
Customers	Yes	70	0	All complaints were resolved through the proper customer handling mechanism.	18	0	• The complaints largely covered issues on resolving commercial and technical issues.
Value Chain Partners	Yes	128	23	The complaints were of a contract-related nature.	33	0	• The complaints were around transparent dealings, timely payments, fair opportunities, and sustainable supply chain practices.
Other Stakeholders*	Yes	406	3	NA	0	0	NA

Includes Ex-employees and other stakeholders.

Policy:
https://ntpc.co.in/sites/default/files/policy-documents/Complaint-Handling-Policy.pdf
https://ntpc.co.in/sites/default/files/policy-documents/NTPC_Whistle_Blower_Policy.pdf

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	**Climate Change / Energy Transition**	Risk and Opportunity	Due to the nature of NTPC's business, climate change is a significant **physical risk** as our power-generation assets and supporting infrastructure are exposed to extreme weather events and changing environmental conditions. Risks such as **rising sea levels, water stress, increased heat waves, erratic rainfall, floods, cyclones, and frequent natural disasters** can impact our plant operations, fuel logistics, asset reliability, and overall business continuity. Climate change also poses **transition risks** for NTPC, as rising concerns around emissions and decarbonization may lead to future policy and regulatory measures such as **carbon taxes, cess, stricter emission norms, and increased compliance requirements**. The growing focus on the **energy transition** is changing the power sector landscape and encouraging diversification into areas such as **renewable energy, energy storage, green energy solutions, and ancillary services**. With a higher share of variable renewable energy entering the grid, our coal-based stations may need to provide greater **flexible operation and grid-balancing support**, which could affect operating patterns, costs, and long-term business strategy.	NTPC's environmental policy sets out our commitment to addressing climate change and mitigating its adverse impacts. All our stations are ISO 14001:2015 Environmental Management Systems certified. We are also diversifying into renewable energy, green hydrogen, power trading, consultancy, and enhancing the flexibility of our coal fleet. To strengthen climate resilience, our power plants and infrastructure are designed to withstand cyclones and floods, while our cooling systems are built to operate under rising temperatures linked to climate change. To reduce transition risk, we are advancing our decarbonization efforts by increasing the share of renewable energy in our portfolio. We have also taken a target to achieve 60 GW of renewable energy capacity by 2032, a key pillar of our long-term sustainability strategy.	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)
2.	**Water Management**	Risk	Water is an essential resource for NTPC because thermal power plants depend heavily on water, especially for cooling and other operational processes. Efficient water use helps ensure uninterrupted plant operations, particularly in water-stressed regions and during periods of climate-related scarcity. It also supports NTPC's social license to operate by minimizing pressure on local water resources and addressing community and regulatory expectations.	We are committed to lowering our water footprint and reducing environmental impacts through a range of water management initiatives. A key component of this approach is our Rainwater Harvesting Policy, under which rainwater harvesting systems are installed across all facilities. Proactive water conservation measures. In addition, proactive water conservation measures are being undertaken at power generating stations through process improvements and the adoption of efficient technologies. **Key initiatives include:** • Optimising cycles of concentration (COC) to improve cooling water efficiency. • Implementing Zero Liquid Discharge (ZLD) systems to reduce freshwater consumption • Adopting Air-Cooled Condenser (ACC)-based cooling in water-stressed locations, with plans to extend its use to all future projects where technically feasible. • Deploying Dry Ash Evacuation Systems (DAES) and High Concentration Slurry Disposal (HCSD) technology to minimise water use in ash handling.	Negative
3.	**Occupational Health & Safety**	Risk	Health and safety are a critical operational risk due to the scale and complexity of power generation activities, including high-temperature equipment, high-pressure steam systems, electrical infrastructure, fuel handling, ash management, and large construction and maintenance works. Any safety incident can lead to injury or loss of life, plant shutdowns, equipment damage, regulatory action, and reputational impact. Effective health and safety management is therefore essential to ensure workforce well-being, operational continuity, and reliable power supply. It also helps reduce downtime and improve productivity.	Our Safety Policy serves as the apex document guiding our commitment to a zero-incident workplace. We have put in place a comprehensive Safety Framework to identify, assess, and manage risks across our plants and project sites, as well as integrate continuous improvement on OHS systems for enhanced performance We conduct Hazard Identification and Risk Assessment (HIRA) for all routine and non-routine activities in accordance with established procedures and the defined risk matrix. This helps us strengthen risk controls and address potential hazards in day-to-day operations To integrate safety into our systems and processes, we have revised our Safety Policy and implemented an SAP-integrated Safety Framework across the organisation. This supports systematic risk mitigation and hazard elimination. We also regularly assess the safety performance of our operations through robust internal and external safety audits.	Negative
4.	**Labor Practices**	Risk and Opportunity	For NTPC, labor practices represent both a critical risk and an opportunity given the scale of its operations, large workforce, and reliance on contract labour across plants, mines, construction sites, and maintenance activities. Poor labour management can lead to safety incidents, work stoppages, productivity losses, regulatory non-compliance, and reputational impact.	A dedicated Human Rights Policy is in place to promote and safeguard human rights, including organisational rights, across our operations. Employees and contractors receive structured training on human rights to strengthen awareness and compliance.	Negative

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)
			Any occurrence of child labour, forced labour, human trafficking, or other human rights violations within the workforce or value chain can result in statutory violations and undermine basic human rights. Strong labour practices, including fair wages, safe working conditions, grievance mechanisms, and contractor oversight, are therefore essential to responsible operations.	We have also institutionalised the Contractors' Labour Information Management System (CLIMS) across projects to improve labour management and oversight. In addition, each NTPC project has a Grievance Redressal Mechanism to address employee concerns in a timely manner.	
5.	**Digitization**	Opportunity	The dynamic business landscape is being driven through Digitalization. In this highly competitive era, digitalization is enabling faster decision-making, reducing costs through automation, and rendering long-term competitive advantage.	NTPC is in the process of procuring an ESG digitization SaaS platform to strengthen its sustainability governance by enabling accurate, real-time tracking and reporting of ESG metrics, in line with evolving regulatory requirements and global best practices.	Positive
6.	**Business Ethics and Integrity**	Opportunity	Maintaining high standards of business ethics and integrity is central to our operations. We are committed to complying with applicable regulatory requirements, promoting transparency, and upholding ethical conduct across all business activities and stakeholder engagements. By embedding ethical practices into our decision-making and operations, we strengthen stakeholder trust, support responsible business conduct, and contribute to the long-term sustainability of our plants.	We have a well-defined Code of Conduct for Board Members and Senior Management Personnel, which outlines the expected standards of ethical and professional conduct. The Company has received ISO 37001:2016 Anti-bribery Management Systems certification. We have also established an Anti-Bribery and Anti-Corruption (ABAC) Policy to guide our business activities in line with the highest ethical standards. In addition, our Whistle Blower Policy, aligned with SEBI guidelines, provides a formal mechanism for reporting concerns. To further strengthen governance, we have a Complaint Handling Policy that guides the receipt and resolution of complaints against employees in a structured, fair, and transparent manner.	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.

P1	Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.
P2	Businesses should provide goods and services in a manner that is sustainable and safe.
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains.
P4	Businesses should respect the interests of and be responsive to all their stakeholders.
P5	Businesses should respect and promote human rights.
P6	Businesses should respect and make efforts to protect and restore the environment.
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
P8	Businesses should promote inclusive growth and equitable development.
P9	Businesses should engage with and provide value to their consumers in a responsible manner.

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.	**a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	The Company's Policies covering these principles are available on the website under the 'Policies' section: https://ntpc.co.in/index.php/sustainability/policies The Company has internal policies covering domains such as Human Resource, Employee Engagement, Environmental Management, and Social Inclusion on its intranet, which is accessible to all employees and other internal stakeholders of NTPC.								
2.	**Whether the entity has translated the policy into procedures. (Yes / No)**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	**Do the enlisted policies extend to your value chain partners? (Yes/ No) *****	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
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.**	NTPC has developed and implemented various policies in line with the applicable statutes, guidelines, rules, and policy directives issued by the Government of India from time to time. The company adopted key certifications and standards across its operations, which are outlined below: • United Nations Global Compact (UNGC) Signatory • ISO 9001: 2015 – Quality Management System • ISO 45001: 2018 – Standard for Health and Safety Management • ISO 14001: 2015 – Environmental Management System, • ISO 50001: 2018 – Energy Management System • ISO 37001: 2016 - Anti-Bribery Management System (ABMS) Certification • Enterprise Risk Management (ERM) framework was further strengthened during FY 2025-26 through its revision in July 2025 to enhance alignment with the principles of ISO 31000:2018 Risk Management and adopted.								
5.	**Specific commitments, goals and targets set by the entity with defined timelines, if any.**	At NTPC, sustainability commitments are embedded into the Company's business strategy, plans, systems, and processes. Below highlights some key commitments and goals undertaken by the company for enhancing corporate governance, environmental stewardship, and social development: **Ethical Conduct** • Zero cases of adverse business ethics **Health and Safety** • The Company is committed to reduce fatality rate to zero. **Human Rights** • Ensure No Human Rights violations throughout our operations. • Uphold the Principles of Human Rights across operations and the value chain. **Environmental Stewardship** • To reduce energy intensity by 12% by FY 2032. • Target to achieve 60 GW of Renewable Energy (RE) capacity by FY 2032. • To reduce specific water consumption by 34% by FY 2032. • To plant 1 million tree saplings per year. **Community Benefits** • Target to increase the cumulative beneficiaries of its community development projects to 18 million people by FY 2032.								
6.	**Performance of the entity against the specific commitments, goals, and targets, along with reasons in case the same are not met.**	NTPC Limited has a long-standing commitment to driving environmental conservation and efficiency, ensuring social development, diversity & inclusion, employee engagement, and customer satisfaction, and upholding principles of human rights and data privacy standards. The Company aims to improve its sustainability performance year-on-year, and the key highlights of NTPC during FY 2025-26 are below: • During FY 2025-26, Zero cases of confirmed bribery and corruption were recorded. • 0.48% of the total energy consumed during FY 2025-26 was sourced from renewable sources. • Total energy saved in operations during FY 2025-26 is 4,516.23 TJ. • Total water consumption for the year FY 2025-26 was 96,75,49,046 Kl. • Total tree sapling plants during FY 2025-26 are ~1 million. • CSR beneficiaries of the community development project during FY 2025-26: 22,13,308.								

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Governance, Leadership and Oversight										
7.	**Statement by the Director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements**	It is with great pride and gratitude that we present our Business Responsibility and Sustainability Report (BRSR) for FY 2025–26. I extend my heartfelt appreciation to the entire NTPC family for their dedication and effort in compiling the information presented in this report. As one of the leading thermal power generation companies in the nation, we recognize the important role we play in supporting India's growing energy needs. We are focused on developing an ecosystem that leverages digital technologies, expands renewable energy, diversifies our portfolio, and adopts cleaner technologies, so that growth and sustainability advance together. India's energy portfolio is undergoing a steady transition toward cleaner and more sustainable sources. As part of its NDCs, the Government of India has set a target to increase non-fossil-fuel power capacity to 500 GW by 2030. This reflects rising energy demand and the nation's commitment to sustainable growth. In line with this, we are taking focused steps to contribute to this objective. Our renewable energy accounts for 0.47% of the total energy mix. We are also expanding our presence in nuclear energy. We operationalized the ASHVINI joint venture with Nuclear Power Corporation of India Limited (NPCIL) and established a new subsidiary – NTPC Parmanu Urja Nigam Ltd as part of our long-term commitment to clean baseload power. Alongside this, we are combining renewables with emerging solutions such as battery energy storage systems (BESS), green hydrogen, digitalized operations, and electric and hydrogen-based mobility infrastructure. Our roadmap to install 60 GW of renewable energy capacity by 2032 marks a decisive shift from conventional fuels to cleaner alternatives and reflects our strategic focus on a low-carbon future. We have also set targets to reduce energy intensity by 12% and to achieve 60 GW of renewable energy capacity by FY 2032. Our people are at the heart of this transformation. We continue to invest in their safety, training, and development to build a capable and future-ready workforce. With a culture rooted in responsibility and shared purpose, we are adopting digital ways of working to make our operations more effective, agile, and responsive. We remain committed to inclusive growth, transparent engagement with all stakeholders, and contributing meaningfully to a cleaner, stronger, and more self-reliant energy future for India. Strong and adaptable governance forms the backbone of all our initiatives. Our sustainability priorities are closely integrated into strategic decision-making and are subject to active Board-level oversight. The Board is driving transparent and ethical governance and aligning our actions with our ESG vision and mission, so that these principles are embedded across all levels of the organization. I would like to express my sincere gratitude to all our internal and external stakeholders who have supported NTPC in fulfilling its responsibilities and progress with clarity and focus. We are also Thankful to the Government of India for its continued support. Together, we remain committed to powering a cleaner, stronger, and more self-reliant India. Yours sincerely, **Ravindra Kumar,** **Director (Operations)**								

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
8.	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**	Director (Operations) is a member of the Corporate Social Responsibility and Sustainability Committee and a core member of the Standing Committee for ESG, Climate Change, and Compliance on Government Directions, and is entrusted with the responsibility to oversee BRSR policies.								
9.	**Does the entity have a specified Committee of the Board / Directors responsible for decision-making on sustainability-related issues? (Yes / No).** **If yes, provide details.**	Yes, NTPC has a Board-level Corporate Social Responsibility and Sustainability Committee along with the Risk Management Committee (RMC) to oversee sustainability strategies, initiatives within the Company, and alignment with national and international commitments/ priorities. In addition, a dedicated Standing Committee for ESG, Climate Change and Compliance on Government Directions has also been constituted to recommend and advice the Board of Directors in relation to ESG and Climate Change matters. **Further the details on the Company's Governance structure** available at: https://ntpc.co.in/index.php/investors/corporate-governance/composition-committees-board-directors								

10.	Details of Review of NGRBCs by the Company:		
	Subject of Review	**Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee** P1 P2 P3 P4 P5 P6 P7 P8 P9	**Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)** P1 P2 P3 P4 P5 P6 P7 P8 P9
	Performance against above policies and follow up action	Standing Committee for ESG, Climate Change, and Compliance on Government Directions	The meeting(s) are conducted yearly and on a "Need Basis", as required.
	Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Standing Committee for ESG, Climate Change, and Compliance on Government Directions	

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
		NTPC undertakes assessments and reviews of its policies, implementation strategies, and performance through various modes, such as the Company's 'Reasonable Assurance' for its BRSR Report and Sustainability Report by a Third-Party partner. Similarly, NTPC's policies, processes, systems, and procedures are reviewed and assessed during ISO Audits conducted for certifications, including the following standards: ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, and ISO 37000:2016.								

**: NTPC Limited has a Comprehensive Code of Conduct, entailing commitment on ethical behaviour & conduct, stakeholder engagement, public advocacy, employee engagement & human rights, environmental stewardship, responsible procurement, and customer satisfaction. In addition to this, the Company has standalone policies covering Environmental, Social, and Governance topics.*

***: At NTPC, the statutory and compliance policies were reviewed and approved by the Board of Directors; however, for other governance and sustainability-related policies, they were reviewed and approved by the Directors, who were entrusted by the Board for policy review and approval.*

****: NTPC is committed to ensure Sustainable and Responsible Value Chain Management and to drive it, the Company's sustainability and governance related policies are extended to its Value Chain Partners; in addition, the Company also has a Standalone Code of Conduct for its Supplier/ Vendors encompassing ESG commitments and standards.*

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	The question is not applicable to NTPC, as all the NGRBC principles-related policies are available within the Company.								
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

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

Essential Indicators

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

Segment	Total number of training and awareness programs held	Topics / Principles covered under the training and its impact	% age of persons in respective category covered by the awareness programs
Board of Directors	15	The topics covered include training on the following policies, such as NTPC's Code of Conduct, Human Rights Policy, Anti-Bribery & Anti-Corruption, ESG Policy, Sustainability Initiatives, and Environmental Policy.	100%
Key Managerial Personnel^	12	The topics covered include training on the following topics: NTPC's Code of Conduct, Human Rights Policy, ESG Policy and Initiatives, Supply Chain, Business Leadership, and Health & Safety.	55%
Employees other than BoD and KMPs*	5,176	Employees are provided with a wide range of training and skill development sessions, such as skill upgradation training, technical training, external training, and soft skill training. In addition, other training covers Information Security, Cybersecurity and Data Privacy, Environmental Management, Supply Chain, Code of Conduct, Human Rights Issues and Policies, Ethics, Bribery and Corruption, and Whistleblower Policy.	96.76%
Workers	4,186	Training in ethical conduct, human rights, labour management practices, safety training, health and well-being sessions, and awareness sessions on environmental conservation and protection.	99.84%

^Excluding the Board of Directors
** Other than Permanent Workers Excluded*

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

Monetary					
	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty / Fine	Principle- 1: Ethics and Transparency	Joint Commissioner of State Tax State GST (Appeal) GST Bhavan, Behind CP office, Amravati, Maharashtra	1,31,358	Appeal allowed in respect of GST on Water Charges but confirmed for ITC of MIDC and blocked credit/s 17(5) vide order issued u/s 107(11) of the MGST Act and the CGST Act vide Order no. B-75 dated-30.10.2025 reducing the Penalty to Rs. 1,31,358.	No
	Principle- 1: Ethics and Transparency Principle 4: Stakeholder Engagement	Deputy Commissioner, Sector-8, Gautam Budha Nagar	89,094	Mismatch in outward liability as per GSTR-9 and GSTR-9C order no. ZD090225221596B dated 17.02.2025	No
Settlement	NIL				
Compounding Fee	NIL				
Non-Monetary					
	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NIL				
Punishment	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.

For instances identified in question 2 above, no appeal was reported, hence not applicable for reporting period.

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

Yes, NTPC has an Anti-Bribery and Anti-Corruption (ABAC) policy in place to ensure its business is conducted in accordance with the highest ethical standards. The policy applies to all individuals associated with the company, including full-time, part-time, temporary, contractual employees, trainees, consultants, volunteers, and members of the Board of Directors. The same can be accessed through https://www.ntpc.co.in/sites/default/files/policy-documents/NTPC-ABAC-Policy-2023_0.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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. Details of complaints regarding conflict of interest:

Parameters	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMP's	0	NA	0	NA

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

During the reporting period FY 2025-26, no action was taken by any regulators or law enforcement agencies/ judicial institutions on account of corruption and conflicts of interest.

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

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payable	29.72	30.19

9. Open-ness of business provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	88.03%	91.26%
	b. Number of dealers/distributors to whom sales are made	95	71
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	62.61%	64.64%
Share of RPTs in*	a. Purchases (Purchases with related parties / Total Purchases)	1.28%	0.78%
	b. Sales (Sales to related parties / Total Sales)	1.61%	1.45%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	65.82%	9.39%
	d. Investments (Investments in related parties / Total Investments made)	99.50%	99.43%

**: At NTPC, Related Party Transactions, subsequent material modifications, and all other modifications shall be subject to the prior approval of the Audit Committee. Further, only those members of the audit committee, who are independent directors, shall approve related party transactions under Regulation 23(2) of SEBI (LODR) Regulations 2015. The Company has Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions; link: https://ntpc.co.in/sites/default/files/policy-documents/NTPC_Revised_RPT_Policy_Approved.pdf*

Leadership Indicators

1. Awareness programs 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 programs
33	Vendor Development Programs for Micro and Small Enterprises (MSE)	NTPC conducts training and awareness session for its MSE vendors. The Company is in process to track, monitor, and disclose the coverage data from next financial year.

During FY 2025–26, the Company organized 33 Micro and Small Enterprises (MSE) Vendor Development Programs (VDPs), including 24 Special VDPs for Scheduled Caste (SC) and Scheduled Tribe (ST) MSEs. NTPC has installed an exhibition stall and given presentations regarding the procurement process and the requirements of goods and services in various VDPs for MSEs organized by other Central Public Sector Undertakings (CPSUs), the Ministry of Micro, Small, and Medium Enterprises (MSME), the National Small Industries Corporation (NSIC), the Federation of Indian Chambers of Commerce and Industry (FICCI), the Dalit Indian Chamber of Commerce and Industry (DICCI), and other associations.

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

Yes. NTPC has a comprehensive and structured framework to prevent conflicts of interest involving Board Members, and the key element of the framework follows:

- **Code of Conduct for Board Members and Senior Management Personnel**: NTPC has framed a Code of Conduct for the Board and the Senior Management Personnel, which requires annual compliance affirmations from them prior to the beginning of the financial year, ensuring periodic Disclosure of Interests by Directors.
- **Robust Related Party Transaction (RPT) Governance Mechanism**: NTPC has a framework for the identification, reporting, approval, and disclosure of Related Party Transactions (RPT), ensuring potential conflicts of interest are identified at an early stage and are reviewed and approved through appropriate governance channels in accordance with applicable laws and regulations.
- **Insider Trading Prevention Framework**: NTPC has a Code for Prevention of Insider Trading in the Securities of NTPC to safeguard against conflicts that may arise from unpublished price-sensitive information.
- **Conduct, Discipline and Appeal (CDA) Rules**: Every employee shall disclose any actual or potential conflict of interest arising in relation to the affairs of the Company. These provisions shall also be applicable to all employees, including Whole-time Directors of the Company.

The aforesaid mechanisms are integrated with the Company's overall governance framework and are aligned with disclosures made, wherever applicable, in the Directors' Report, Corporate Governance Report, and Financial Statements. The affirmation made in the BRSR Report regarding the existence of a robust system in place to avoid/ manage conflict of interests involving members of the Board was based on these established and operational processes.

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.

Segment	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of Improvements in environmental and social impacts
R&D	92.10%	75.27%	Green Hydrogen, CCU, Ash Utilization, Waste-to-Energy, etc. For more details, refer to the NETRA site: https://ntpc.co.in/about-us/corporate-functions/netra/about-netra
Capex	21.01%[1]	38.77%	BESS, Nuclear, FGD, RE, Hydro, Energy Conservation.

1: NTPC green investment is happening through its JVs and Subsidiaries. Green Capex has increased from 24% in FY 2024-25 to 51% in FY 2025-26 at the group level.

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

Yes. NTPC's Sustainable Supply Chain Policy aims to promote sustainable sourcing and encourage its suppliers/ vendors to adhere with environmental, social, and governance (ESG) commitments and practices. The policy emphasizes its supply chain partners to adopt ethical governance, health and safety norms, environmental stewardship, green procurement practices, uphold human rights, and comply with applicable regulations.

NTPC is in process of developing an ESG assessment framework to assess its suppliers & vendors on identified key ESG parameters covering compliance, commitment, and performance. The framework will enable the Company to identify and prioritize suppliers with higher ESG-related risks and strengthen the supply chain due diligence on sustainable practices.

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

64.40% of sourcing is sustainable during FY 2025-26, as the major input (fuel) is procured from Coal India, IOCL, GAIL etc. a sustainable and responsible companies that upholds ethical standards, environmental stewardship, and social commitments.

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.

Electricity is NTPC's principal product and is a service consumed instantaneously at the point of use. The only significant physical by-product is fly ash. NTPC does not manufacture or market any consumer products having plastic packaging, electronic goods, or similar items typically associated with end-of-life product waste. As such, it does not result in any reclaimable or residual waste that would require end-of-life processing or disposal.

Fly ash, a by-product of coal-based power generation, is the only tangible output for which end-of-life handling is relevant. NTPC has in place robust processes for ash management and its productive utilisation in several avenues, like:

- Cement and construction industries,
- Road and embankment construction,
- Fly ash brick manufacturing, ash-based products, mine filling, etc.

NTPC has also disclosed practices for the safe handling of e-waste, hazardous waste, and other operational waste, these are not our product, but waste generated from auxiliary processes. These details are also included in the Natural Capital and other BRSR sections.

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.

Extended Producer Responsibility (EPR) is not applicable to NTPC's principal activities. However, waste generated from NTPC's business operations, such as e-waste, battery waste, and other regulated waste streams, is managed in accordance with applicable waste management rules.

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?

NTPC has conducted a Life Cycle Assessment (LCA) of its thermal electricity generation plant at NTPC Sipat, Chhattisgarh.

NIC Code	Name of product / service	% of total turnover contributed	Boundary of life cycle perspective/ assessment was conducted	Whether conducted by independent agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web link
35102	Electricity generation (coal-based thermal power)	93.29%*	Cradle-to-Gate covering all processes from coal mining to electricity generation at the plant, up to the point of export to the grid.	Yes	No

**: The turnover is from NTPC's Coal-based thermal power business segment, considering the nature of business, NTPC undertook LCA for one of its plants i.e., NTPC Sipat, Chhattisgarh, however, the same is applicable to other coal based thermal plants of the Company.*

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
Electricity generation (Coal-based thermal power)	NTPC conducted a Life Cycle Assessment of its NTPC Sipat Thermal Power Plant located in Bilaspur District, Chhattisgarh. The study is cradle-to-gate, covering all processes from coal mining to electricity generation at the plant, up to the point of export to the grid. The primary environmental impacts include climate change with greenhouse gas emissions of 1.278 kg CO_2 equivalent per kWh of electricity generated, contributing to global warming through the release of carbon dioxide, methane, and other greenhouse gases during coal combustion.	The Company focused on identifying ways to reduce the harmful impact. This includes increasing the use of Biomass as an alternative fuel. Co-firing with biomass can improve fuel efficiency while lowering greenhouse gas emissions. In addition, we have initiated carbon capture to reduce carbon emissions released outside the plant boundary.

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).

Name of product / service	Recycled or re-used input material to total material	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Waste Water	29%	38%

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	NA			NA		
E-Waste						
Hazardous waste						
Other Waste						

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

NTPC is an Electricity Utility Company engaged in energy generation business, there is no scope for reclaiming products nor packaging materials as part of the business operations, therefore the question is not applicable.

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

Essential Indicators

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

Category	Total (A)	Health Insurance Number (B)	Health Insurance % (B/A)	Accident Insurance Number (C)	Accident Insurance % (C/A)	Maternity Benefits Number (D)	Maternity Benefits % (D/A)	Paternity Benefits Number (E)	Paternity Benefits % (E/A)	Day care facilities Number (F)	Day care facilities % (F/A)
Permanent Employees											
Male	9,965	9,965	100%	9,965	100%	-	-	9,965	100%	9,965	100%
Female	834	834	100%	834	100%	834	100%	-	-	834	100%
Total	**10,799**	**10,799**	**100%**	**10,799**	**100%**	**834**	**7.72%**	**9,965**	**92.27%**	**10,799**	**100%**
Other than Permanent Employees											
Male	1,276	1,276	100%	1,276	100%	-	-	1,276	100%	1,276	100%
Female	145	145	100%	145	100%	145	100%	-	-	145	100%
Total	**1,421**	**1,421**	**100%**	**1,421**	**100%**	**145**	**10.20%**	**1,276**	**89.79%**	**1,421**	**100%**

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

Category	Total (A)	Health Insurance Number (B)	Health Insurance % (B/A)	Accident Insurance Number (C)	Accident Insurance % (C/A)	Maternity Benefits Number (D)	Maternity Benefits % (D/A)	Paternity Benefits Number (E)	Paternity Benefits % (E/A)	Day care facilities Number (F)	Day care facilities % (F/A)
Permanent Workers											
Male	3,549	3,549	100%	3,549	100%	-	-	3,549	100%	3,549	100%
Female	306	306	100%	306	100%	306	100%	-	-	306	100%
Total	**3,855**	**3,855**	**100%**	**3,855**	**100%**	**306**	**7.93%**	**3,549**	**92.06%**	**3,855**	**100%**
Other than Permanent Workers											
Male	1,08,892	1,08,892	100%	1,08,892	100%	-	-	-	-	-	-
Female	2,283	2,283	100%	2,283	100%	2,283	100%	-	-	-	-
Total	**1,11,175**	**1,11,175**	**100%**	**1,11,175**	**100%**	**2,283**	**2.05%**	**-**	**-**	**-**	**-**

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

Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on wellbeing measures as a % of total revenue of the company	1.11%	0.95%*

**: The FY 2024-25 data was recalibrated based on the sub-headings covered under cost of well-being measures.*

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

Benefits	FY 2025-26 (Current Financial Year) No. of employees covered as a % of total employees	FY 2025-26 No. of workers covered as a % of total workers	FY 2025-26 Deducted and deposited with the authority (Y/N/N. A)	FY 2024-25 (Previous Financial Year) No. of employees covered as a % of total employees	FY 2024-25 No. of workers covered as a % of total workers	FY 2024-25 Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%*	Y	100%	100%*	Y
ESI	100%	72%	Rest 28% are Locations where ESI is not applicable, also for workers earning a monthly wage over Rs. 21,000, the benefits of the Employee Compensation Act, 1923, and medical insurance (Mediclaim Policy) for a minimum premium of Rs. 260 per month are extended.	100%	69%	Rest 31% are Locations where ESI is not applicable, and for workers earning a monthly wage over Rs. 21,000, the benefits of the Employee Compensation Act, 1923, are extended.

**: Gratuity for NTPC's Permanent Workers is paid by NTPC directly, however, for the Other than Permanent Workers (Contractual Labourers), the Social Security Scheme is under the Scope of the Contractors.*

3. Accessibility of workplaces

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

Yes, the Company conforms with the requirements of the Rights of Persons with Disabilities Act, 2016, and is committed to drive inclusive, accessible, safe, and equitable workplace for all employees and workers, including differently abled individuals. The Company aims to have its offices, plants and other premises designed, constructed, and maintained in line with the accessibility needs of differently abled employees and workers. Accessibility considerations are incorporated in infrastructure planning and workplace design, and necessary facilities are provided/augmented to enable ease of access and movement within the workplace.

Accessibility facilities available, as mentioned below, are provided at our corporate offices and plant sites:

- Ramps and handrails
- Accessible lifts/elevators
- Wheelchair-accessible pathways
- Accessible washrooms
- Reserved parking spaces
- Signage for easy navigation

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

Yes. NTPC Limited has an Equal Opportunity Policy in accordance with the Rights of Persons with Disabilities Act, 2016. This policy reflects NTPC's commitment to providing equal opportunity in employment and maintaining a non-discriminatory work environment for persons with disabilities. It covers fair treatment in recruitment and employment, provision of necessary facilities and support, and a mechanism for addressing grievances related to discrimination.

Link: https://www.ntpc.co.in/sites/default/files/policy-documents/Equal_Opportunity_Policy%202019.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	98.82%	99.57%	98.07%	100%
Female	76.92%	100%	90.00%	100%
Total	**97.76%**	**99.60%**	**97.70%**	**100%**

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

Category	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes. NTPC has a grievance policy and mechanism in place for addressing employees and workers complaints, issues, and grievances in a time-bound, unified, and transparent manner. The mechanism ensures confidentiality of information, fair & impartial assessment, and non-retaliation against complainants. For reporting and governance oversight, grievances received through internal mechanisms (including station/ project-level systems and the MADAD portal) and external platforms such as CPGRAMS shall be consolidated on a stakeholder-category and issue-category basis, so that grievances of a similar nature (e.g., community-related grievances) received through multiple channels are cumulatively reported as total grievances for that category. The Complaints are investigated and resolved as per the Grievance Policy framework, which is managed by the Company's Human Resource (HR), nodal department for grievance redressal handing.
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 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of associations(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	**10,799**	**7,663**	**70.96%**	**12,295**	**8,350**	**67.91%**
Male	9,965	7,169	71.94%	11,416	7,854	68.80%
Female	834	494	59.23%	879	496	56.43%
Total Permanent Workers	**3,855**	**3,855**	**100.00%**	**4,351**	**4,351**	**100.00%**
Male	3,549	3,549	100%	4,013	4,013	100.00%
Female	306	306	100.00%	338	338	100.00%

8. Details of training given to employees and workers

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and Safety Measure		On Skill Upgradation		Total (D)	On Health and Safety Measure		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees*										
Male	11,241	8,778	78.09%	11,241	100%	12,866	4,468	34.73%	1,933	15.02%
Female	979	639	65.27%	979	100%	1,055	278	26.35%	184	17.44%
Total	**12,220**	**9,417**	**77.06%**	**12,220**	**100%**	**13,921**	**4,746**	**34.09%**	**2,117**	**15.21%**
Workers**										
Male	3,549	2,055	57.90%	3,549	100%	4,013	1,498	37.33%	316	7.87%
Female	306	170	55.56%	306	100%	338	146	43.20%	19	5.62%
Total	**3,855**	**2,225**	**57.72%**	**3,855**	**100%**	**4,351**	**1,644**	**37.78%**	335	**7.70%**

**: Employees include both Permanent and Other than Permanent Employees*
***: Workers include only Permanent Workers*
The Safety training is mandatorily undertaken at plants for all Contractual Labourers as part of the OHS compliance practice on a day-to-day basis.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees*						
Male	11,241	11,241	100.00%	12,866	12,866	100.00%
Female	979	979	100.00%	1,055	1,055	100.00%
Total	**12,220**	**12,220**	**100.00%**	**13,921**	**13,921**	**100.00%**
Workers**						
Male	3,549	3,549	100.00%	4,013	4,013	100.00%
Female	306	306	100.00%	338	338	100.00%
Total	**3,855**	**3,855**	**100.00%**	**4,351**	**4,351**	**100.00%**

**: Employees include both Permanent and Other than Permanent Employees | **: Workers include only Permanent Workers*

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. NTPC has implemented an Occupational Health and Safety Management System (OHSMS), supported by its Safety Policy and Safety Framework. The system is aligned with the principles of ISO 45001:2018 and is designed to provide a safe and healthy work environment, prevent work-related injuries and ill health, and promote the overall well-being of its workforce.

The OHSMS applies to NTPC's business activities and operations, including routine and non-routine activities across plants, project sites, offices and other workplaces under its operational control. It covers employees, trainees, apprentices, consultants, contractors, contract workers and outsourced personnel engaged at NTPC locations. Where applicable, it also extends to visitors, suppliers/vendors, transport personnel and other stakeholders entering NTPC premises.

The system includes processes for hazard identification, risk assessment, implementation of risk controls, safety training, incident reporting, audits, and continual improvement of health and safety performance.

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

NTPC has established a structured process for identifying work-related hazards and assessing occupational health and safety risks through its Occupational Health and Safety Management System (OHSMS) and Safety Framework. Hazard Identification and Risk Assessment (HIRA) is the primary mechanism used to identify, evaluate and control risks arising from routine, non-routine, maintenance, construction, project and contractor activities.

Hazards are identified through HIRA studies, Job Safety Analysis (JSA), workplace inspections, safety audits, permit-to-work (PTW) reviews, incident and near-miss investigations, behavioural safety observations, occupational health assessments, and employee and contractor consultations. The process covers physical, mechanical, electrical, chemical, ergonomic and occupational health hazards across NTPC's operations.

Risk assessments are conducted for both routine and non-routine activities and are mandatory for high-risk activities such as confined space entry, work at height, hot work, excavation, lifting operations, work involving hazardous substances, high-voltage systems, heavy vehicle movement and high-pressure/high-temperature systems. For permit-based jobs, task-specific JSAs are undertaken, while complex and high-risk activities require detailed Method Statements supported by formal risk assessments.

Risks are evaluated using a structured methodology considering the likelihood and severity of potential consequences. Appropriate controls are identified and implemented following the hierarchy of controls, including elimination, substitution, engineering controls, administrative controls and use of personal protective equipment (PPE). Risk assessments are reviewed periodically and whenever significant changes occur in equipment, processes, work conditions, legal requirements or following incidents and near misses. The effectiveness of controls is verified through inspections, audits, management reviews and safety performance monitoring, enabling continual improvement of occupational health and safety performance across the organisation.

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

Yes. NTPC has established formal processes that enable employees and contract workers to report work-related hazards, unsafe conditions, unsafe acts, near misses, occupational health concerns, and other safety risks. During induction and safety training, workers are sensitized to their rights and responsibilities to report unsafe (actual and potential) or dangerous situations at the workplace. Workers can raise concerns through multiple channels, including supervisors, Area Engineers, Safety Officers, Safety Stewards, Safety Committees, toolbox talks, mass pep talks, safety inspections, audits, management safety walks, and departmental reporting mechanisms. In addition, NTPC has implemented the "Suraksha" app for reporting safety hazards and incidents, which is accessible to all employees and extended workforce for reporting incidents, root cause, injury-related data, and feedback, which is periodically updated to improve user experience and add relevant features. In the event of an unsafe situation, workers may halt, stop, and/or remove themselves from situations where they perceive an imminent risk to their health or safety, and such concerns are addressed through the site safety mechanism before work is resumed.

NTPC has also institutionalized worker participation through various participative forums. Safety Committees, constituted at stations and projects, provide a structured mechanism for employees and worker representatives to deliberate on occupational health and safety matters, review accident investigations, safety audits observations, risk assessments, emergency preparedness, and complaints relating to workplace safety and health. These committees are specifically empowered to examine concerns regarding imminent dangers to worker safety and health and recommend corrective measures. In addition, Shop Level Councils (SLCs), Plant/Project Level Councils (PLCs), and regular interactions with employee associations and unions provide opportunities for employees to raise workplace concerns, including issues relating to safety, health, welfare, working conditions, and quality of work life. NTPC encourages workers to report safety concerns in good faith without fear of discrimination, intimidation, harassment, victimization, or adverse employment consequences. Reported concerns are reviewed by relevant departments and corrective and preventive actions are implemented through established safety management processes. The Safety Committees are also empowered to examine concerns regarding imminent dangers to worker safety and health and recommend corrective measures. Occupational health concerns, including ergonomic issues, workplace stress, fatigue, mental well-being concerns, and health-related challenges, may be reported through Occupational Health Centres, Medical Officers, periodic health examinations, counselling interactions, employee welfare initiatives, and departmental reporting channels.

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

Yes, NTPC provides employees with access to comprehensive non-occupational medical and healthcare services through company hospitals, dispensaries, Authorized Medical Attendants (AMAs), empanelled hospitals, diagnostic centres and specialist healthcare institutions. These services are provided in addition to occupational health services and cover preventive, curative, promotive, rehabilitative and emergency healthcare needs. Employees and eligible dependents have access to outpatient consultations, hospitalization, specialist and super-specialist treatment, diagnostic investigations, emergency medical services, pharmacy services, vaccinations, preventive health check-ups, mental health support and referral services through NTPC medical facilities and empaneled healthcare providers. Cashless treatment is facilitated through the NTPC Health Card (Sanjeevani) system. For workers in notified areas, eligible workers are covered under the Employees' State Insurance (ESI) scheme, in accordance with applicable requirements. Such workers can access healthcare services through nearby ESI hospitals and ESI-empanelled hospitals, free of cost as per the scheme.

NTPC also operates the ANKUR Mentoring System (for employees), under which experienced executives act as mentors to guide, counsel, and support employees in addressing professional and personal concerns, facilitating adaptation to the work environment, and enhancing overall well-being. The mentoring framework provides employees with a trusted and confidential mechanism for discussing challenges, receiving guidance, and seeking support.

11. Details of safety related incidents:

Safety Incident / Number	Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0.091
	Workers	0.063	0.097
Total recordable work-related injuries	Employees	0	3
	Workers	15	29
No. of fatalities	Employees	0	0
	Workers	4	4
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

NTPC has implemented a structured safety management framework to ensure a safe and healthy workplace across its operations. The Company's Safety Policy reflects its commitment to workplace safety and is supported by safety rules, procedures, manuals, technical compliance documents and defined roles and responsibilities. The Company has implemented an elaborate Safety Framework covering various functions and levels within the organisation and been integrated with SAP across stations to support monitoring, reporting, and closure of safety-related actions. The Company has developed internal procedures for 14 safety management processes through Technical Compliance Documents. The key measures taken by NTPC include:

- **Hazard identification and risk control**: Job Safety Analysis (JSA) is conducted before starting work to identify task-specific hazards and define mitigation measures.
- **Toolbox talks and awareness**: Supervisors/area engineers conduct toolbox talks before the start of work to brief workers on job-related hazards and required safety precautions. Periodic mass pep talks are also conducted to reinforce safety awareness.
- **Permit-to-work system**: NTPC follows a strong permit system for operational plants, based on its electrical and mechanical safety rules, to control high-risk activities.

- **Safety training**: NTPC has developed 23 standard safety training modules for capacity building of workers, based on their potential exposure during work.
- **Behaviour-based safety**: The Company has developed 25 safety audiobooks containing accident-based stories, which are used to improve risk perception and promote safe behaviour among workers.
- **Safety audits**: Compliance with safety systems is periodically assessed through internal and external safety audits.
- **Digital safety reporting**: NTPC uses the "Suraksha" mobile application for real-time reporting of unsafe acts, unsafe conditions, injuries and other safety-related matters. Training, mass pep talks, and toolbox talks are also updated through the application.
- **Corrective action tracking**: Reported unsafe acts/conditions are archived through SAP ERP, and closure actions are tracked through SAP notifications.
- **Safety dashboard and portal**: NTPC has developed a centralized safety dashboard and safety portal to make relevant safety statistics and information available to employees.

Through various measures, NTPC works to strengthen hazard prevention, safety awareness, incident reporting, corrective action management, and continual improvement in workplace health and safety.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health and Safety	0	0	NA	0	0	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% of all our plants
Working Conditions	100% of all our plants

**All our offices are OHSAS/ ISO certified. 100% of our plants are assessed by third parties (external auditors and/or statutory authorities) for working conditions and Health & Safety practices. Our offices (Regional office, Corp offices, Inspection offices, etc.) are not covered in such assessments.*

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.

NTPC adopts a comprehensive occupational health and safety management system with robust safety protocols, processes, and procedures. All safety-related incidents are investigated as per NTPC's laid down guidelines and procedures within a stipulated time to identify root causes or the contributing factors, based on which corrective and preventive actions are taken, based on the recommendations from the investigation/inquiry report. The recommendations include strengthening of work procedures, additional safety briefings or trainings, improved supervision, engineering controls, and reinforcement of permit-to-work and other safety systems. Finally, the closure of corrective actions is monitored through the Company's safety management system, including digital platforms such as Suraksha/ SAP-based reporting and tracking mechanisms, wherever applicable. Lessons from incidents and audit observations are also used to improve safety practices and prevent recurrence.

Leadership Indicators

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

A. **Employees**: Yes, NTPC extends life insurance / compensatory benefits to employees in the event of death, in accordance with applicable statutory provisions and Company rules. The support includes benefits under insurance/accident cover, provident fund-linked benefits, gratuity, leave encashment, and other applicable terminal/welfare benefits payable to the nominee or legal heir.

B. **Workers**: Yes, Compensation/insurance benefits are extended as applicable under relevant laws such as Employees' Compensation, ESI, EPF / EDLI, and other applicable insurance or contract conditions.

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

NTPC has processes in place to ensure deduction and deposit of applicable statutory dues by its value chain partners. Applicable tax deductions, including TDS, are made from vendor payments as per statutory requirements. Further, NTPC's contract terms include provisions requiring contractors and vendors to comply with applicable laws and statutory obligations, including payment of wages, PF/ESI, taxes, duties, levies, and other dues, wherever applicable. The contracts also provide for recovery of applicable dues, fines, or penalties in case of non-compliance. Compliance with statutory requirements is monitored through contract administration and payment processes, and necessary action is taken in case of deviations, in line with the contract conditions.

3. Provide the number of employees/workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable Employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)*	FY 2024-25 (Previous Financial Year)
Employees	0	0	0	0
Workers	4	4	0	4

**: NTPC being a responsible company, ensures to compensate its employees and workers with insurance, monetary benefits, and appropriate job placement, as applicable.*

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).

Yes, NTPC ensures its employees are well-prepared for retirement and career transitions through a comprehensive suite of transition assistance programs. These initiatives equip employees with the necessary skills and support to navigate career endings effectively and lead fulfilling lives post-employment.

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	100% (within our plant boundary)
Working Conditions	100 % (within our plant boundary)

** The Company has sustainability sourcing policies as well as sections in our GCC to ensure all our suppliers have relevant ISO and OHSAS certification. NTPC has a formal process of conducting contractor safety assessments for all contractors working in the NTPC operational plant premises. These assessments are conducted extensively across plants and cover compliance with NTPC's safety requirements, site procedures, permit-to-work systems, PPE usage, safety training, incident reporting, and other applicable statutory and contractual requirements. However, we are in the process of digitizing contractors' safety assessments through PRADIP (NTPC e-office system) to ensure the mapping of the safety performance of all such agencies.*

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.

For addressing significant risk, HIRA is conducted, and control measures are implemented as per risk control hierarchy in all activities inside NTPC premises. This includes activities of value chain partners inside our stations. HIRA is reviewed on an annual basis (or if required earlier) to understand whether any significant risk is left to be addressed or are adequately controlled. This is a continuous process. Our agencies / contractors' workers are continuously trained for awareness about the hazards and their mitigation measures. In case of an unsafe practice on the part of an agency is observed then appropriate corrective actions are initiated as per contractual provision.

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.

Stakeholder engagement at NTPC is a continuous process and is conducted across various levels of the organisation through formal and informal channels. NTPC identifies its key stakeholder groups based on their relevance to its business, operations, projects, sustainability priorities, and the extent to which they are impacted by, or can influence, the Company's activities. The Company has a structured stakeholder engagement framework and undertakes stakeholder engagement and materiality assessment exercises at regular intervals. These processes help identify and prioritise stakeholder groups, understand their expectations and concerns, and incorporate relevant feedback into business and sustainability practices. The detailed methodology for stakeholder identification and engagement is available at: https://www.ntpc.co.in/sustainability/stakeholder-management

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)	Channel of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community meetings, Notice board, website, others)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ other-please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Government of India	No	• Secretary level review • Meeting with MoP, MoEF&CC, MoC, DPE, Parliamentary committees, CEA, NITI AAYOG etc. • Letters / Emails	• Quarterly • Need based	• 24x7 affordable power to all • Maximizing infrastructure utilization • Social development • Mitigation of Climate Change & Environment conservation • Promote Govt. schemes (viz. Make in India, Skill India, Swachh Bharat Mission, etc.)
Regulators	No	• Public hearing • Statutory audits & inspection • Meeting for clearances, Consents and compliances	• Need-based • As per statutory provisions	• Optimum electricity tariff determination • Compliance with changing business environment • Formulation of new regulations • Policy advocacy
Communities & NGO	Yes	• Public hearings • Village Development Advisory Committee (VDAC) • Public information centres • Project-based stakeholder meets	• Need-based • Annually	• Infrastructure development • Quality of life • Employment opportunities • Land acquisition and R&R issues • Increased community involvement
Investors, Shareholders & Lenders	No	• Analyst and investors meeting • Annual general meeting • Review meets with bankers (Domestic and Foreign) • Annual Reports • Stock exchanges intimation • Emails, SMS, Newspaper, Postal Services and Website	• Quarterly • Annual • Regular	• Improving Return on Investment • Responses to Climate Change & Business sustainability • Risk and governance compliance • Increased disclosure on Environment, Social & Governance (ESG) aspects • Payments of Dividend
Employees	No	• Participative forums • Communication meetings • Employee surveys • Intranet and website • Trainings and workshops • Internal magazines	• Defined frequency of concerned fora • Need based	• Professional growth • Work life balance • Health, safety and security • Timely resolution of grievances • Transparent appraisal and promotion cycle
Customers	No	• Regional customer meets • Regional power committees (RPCs) • Commercial meetings / interactions • Technical coordination committee • Operation coordination committee • Business partner meet (Interactions with SEB Managers) • Customer support services	• Monthly • Quarterly • Yearly • Need based	• Resolving commercial issues • Resolving technical issues
Suppliers	Yes, some of companies' suppliers belong to marginalized group	• Pre-bid conference • Suppliers meet, Vendor enlisting • NTPC website	• Before tendering • Need based	• Transparent dealings • Timely payments • Fair opportunities • Sustainable Supply Chain
Media	No	• Press releases • Press conferences	• Need based • Event based	• Information sharing • Increased transparency

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.

NTPC has defined processes for stakeholder consultation on the economic, environmental, and social issues and concerns. Stakeholder engagement is carried out by the concerned functions, business units, and site teams through established channels. Stakeholder feedback is reviewed by the relevant departments and, where required, escalated to senior management and Board to discuss and deliberate on the critical issues and concerns. The matters discussed including ESG, sustainability, CSR, community development, risk management, and other material issues are placed before the relevant Board-level Committees, including the Corporate Social Responsibility & Sustainability Committee, the Risk Management Committee, and the Standing Committee for ESG, Climate Change & Compliance on Government Directions.

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.

Yes. NTPC engages with stakeholder consultation to support the identification and management of environmental and social topics, gauge insights and assess their external environment. The Company undertakes stakeholder engagement and materiality assessment periodically to understand the relative importance of environmental, social, governance, and economic issues and their potential impact on business operations and across the value creation. As part of stakeholder engagement process both internal and external stakeholders are involved through a structured stakeholder-wise materiality questionnaire survey and other engagement channels at a regular interval (2 to 3 years). At project and site level, stakeholder feedback received through community interactions, statutory consultations, grievance mechanisms and other engagement processes is reviewed by the concerned teams and incorporated, wherever applicable, into project planning, CSR activities, environmental management measures and operational improvements.

The details of which can be found at: https://ntpc.co.in/sustainability/materiality-analysis

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

NTPC undertakes community development initiatives primarily in areas surrounding its power stations, many of which are in remote rural regions and socio-economically backward areas with limited access to basic civic amenities. Special emphasis is placed on addressing the needs of vulnerable and marginalized communities, including Scheduled Castes (SCs), Scheduled Tribes (STs), women, and economically weaker sections. The Company has established a consultative stakeholder engagement mechanism to plan and implement its CSR and sustainability initiatives. Regular interactions are conducted with local communities, Sarpanches, public representatives, local and district administrations, and other stakeholders to identify community needs, concerns, and development priorities.

NTPC designs and implements targeted CSR interventions based on stakeholder inputs, feedback, concerns, and need-assessment surveys, including consultations with vulnerable and marginalized groups. These engagements facilitate the identification of community needs related to healthcare, education, drinking water, sanitation, livelihood enhancement, skill development, and community infrastructure. Feedback received during project implementation and monitoring is regularly reviewed, and appropriate corrective actions are undertaken, wherever necessary, to improve the effectiveness, inclusiveness, and long-term impact of CSR programmes.

The details accessible at https://www.ntpc.co.in/sustainability/stakeholder-management

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 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	10,799	6,150	56.95%	12,295	1,398	11.37%
Other than Permanent	1,421	1,018	71.64%	1,626	70	4.31%
Total Employees	**12,220**	**7,168**	**58.66%**	**13,921**	**1,468**	**10.55%**
Workers						
Permanent	3,855	2,037	52.84%	4,351	568	13.05%
Other than Permanent	1,11,175	0	0.00%	1,24,647	0	0.00%
Total Employees	**1,15,030**	**2,037**	**1.77%**	**1,28,998**	**568**	**0.44%**

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	**10,799**	**0**	**0.00%**	**10,799**	**100.00%**	**12,295**	**0**	**0.00%**	**12,295**	**100.00%**
Male	9,965	0	0.00%	11,241	100.00%	11,416	0	0.00%	12,866	100.00%
Female	834	0	0.00%	979	100.00%	879	0	0.00%	1,055	100.00%
Other than Permanent	**1,421**	**0**	**0.00%**	**1,421**	**100.00%**	**1,626**	**0**	**0.00%**	**13,921**	**100.00%**
Male	1,276	0	0.00%	1,276	100.00%	1,450	0	0.00%		100.00%
Female	145	0	0.00%	145	100.00%	176	0	0.00%		100.00%
Workers										
Permanent	**3,855**	**0**	**0.00%**	**3,549**	**100.00%**	**4,013**	**0**	**0.00%**	**316**	**100.00%**
Male	3,549	0	0.00%	306	100.00%	338	0	0.00%	19	100.00%
Female	306	0	0.00%	**3,855**	100.00%	**4,351**	0	0.00%	**335**	100.00%
Other than Permanent	**1,11,175**	**0**	**0.00%**	**1,11,175**	**100.00%**	**1,24,647**	**0**	**0.00%**	**1,24,647**	**100.00%**
Male	1,08,892	0	0.00%	1,08,892	100.00%	1,22,345	0	0.00%	1,22,345	100.00%
Female	2,283	0	0.00%	2,283	100.00%	2,302	0	0.00%	2,302	100.00%

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

a. Median remuneration/wages:

Category	Male		Female	
	Number	Median Remuneration/ salary/wages of respective category	Number	Median Remuneration/ salary/wages of respective category
Board of Directors (BoD)*	6	1,17,56,192	-	-
Key Managerial Personnel**	13	1,16,67,579	1	67,88,591
Employees other than BoD and KMP	9,965	42,86,875	834	39,13,767
Workers	3,549	20,95,120	306	21,93,223

**: Excluding government nominee director(s) and Independent Directors.*

***: All functional directors are part of KMP as well; this data is for the entire financial year.*

Note: The total number of KMPs (male & female) reported as 14 includes those who left the organization and those who were appointed by the organization during FY 2025-26.

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

Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	7.06%	6.64%

**NTPC Standalone*

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. NTPC's human rights-related issues and concerns are managed by the Director (HR), who is entrusted with the responsibility to address human rights concerns within the company for its employees and extended workforce. In addition, Human Rights issues are discussed in the Standing Committee for ESG, Climate Change & Compliance on Government Directions, and the Company has a separate Internal Complaints Committee (IC) to address all grievances related to POSH.

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

NTPC has internal mechanisms to receive and redress grievances related to human rights and decent labour practices. A formal grievance redressal system is implemented across NTPC locations, supported by applicable policies, statutory requirements, and defined escalation mechanisms.

Employees and other stakeholders can raise concerns through designated grievance channels, including online systems, in a transparent and structured manner. The mechanism covers matters such as workplace dignity, discrimination, harassment, equal opportunity, wages, child labour, forced labour and other human rights principle related concerns. Specific committees and redressal forums, including Internal Committees under the POSH framework and other grievance redressal committees, are in place to examine complaints and take appropriate action. Grievances are reviewed by the relevant departments/committees and resolved in accordance with NTPC's internal procedures and applicable laws.

NTPC also includes relevant human rights and labour compliance requirements in contracts and expects contractors, suppliers, and business partners to comply with applicable laws and NTPC's standards of responsible conduct. Awareness and sensitization programs are conducted for employees and contractor personnel to promote dignity, equality, non-discrimination, and safe working conditions.

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

Parameters	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	5	1	The remaining one complaint was received on 7th March 2026, and inquiry report has been finalized on 19th May 2026	1	0	The internal committee recommended no action
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total complaints reported under Sexual harassment on of women at workplace (prevention, prohibition and redressal) act, 2013 (POSH)	5	1
Complaints on POSH as a % of Female employees/ workers	0.14%	0.03%
Complaints on POSH upheld	3	0

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

NTPC has mechanisms in place to protect complainants from adverse consequences in discrimination and harassment cases. Internal Complaints Committees have been constituted at operational locations to receive and address complaints related to sexual harassment, in line with applicable statutory requirements.

The Company also has a dedicated Complaint Handling Policy that provides a structured process for handling complaints and safeguarding the complainant's interests. The mechanism is designed to maintain confidentiality, enable fair inquiry, and prevent retaliation against the complainant during and after the complaint redressal process.

The policy is available at: https://www.ntpc.co.in/sites/default/files/policy-documents/Complaint-Handling-Policy.pdf

9. Do human rights requirements form part of your business agreements and contracts?

Yes. Human rights requirements form part of NTPC's business agreements and contracts, as applicable. Contractors, suppliers, and business partners are expected to comply with applicable laws and NTPC's requirements regarding labor practices, workplace safety, non-discrimination, the prohibition of child and forced labor, payment of wages, and other human rights-related obligations.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	NTPC conducts internal audits that assess compliance with Human Rights issues such as Child Labor, Forced Labor, Harassment, and Discrimination. In addition, as part of the Labor Inspector compliance review, an assessment is undertaken across sites. NTPC is in the process of developing and implementing a comprehensive framework for Human Rights Assessment
Forced / Involuntary Labour	
Sexual Harassment	
Discrimination at workplace	
Wages	
Other-Please specify	

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

During the reporting year, no substantial risk nor concern related to Human Rights was identified during the assessment.

Leadership Indicators

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

NTPC has introduced an in-house Contractors' Labor Information Management System (CLIMS) to strengthen labor management and statutory compliance processes for contract workers deployed at its locations. CLIMS helps in digitizing contractor labor records and enables better monitoring of worker-related information, statutory compliance, wage disbursement, and applicable benefits. The system supports timely and accurate payment of wages, maintenance of worker records, and tracking of compliance requirements, thereby improving transparency and strengthening safeguards for workers' welfare. Through CLIMS, NTPC aims to streamline contract labor management, support workers' physical and social welfare, and ensure real-time information on workers engaged at the Company's plants.

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

No Formal Human Rights Due Diligence was conducted for the reporting year.

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?

Yes. NTPC's premises/offices are accessible to differently abled visitors, in line with the applicable requirements of the Rights of Persons with Disabilities Act, 2016. The Company provides necessary accessibility features at its premises to facilitate safe and convenient access for differently abled visitors.

4. Details on assessment of value chain partners[2]:

	% 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%

** The assessment was undertaken for the identified on-site value chain partners working in the NTPC boundary.*

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

No major risk nor concern was identified during the reporting period.

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From Renewable Sources (in TJ)		
Total Electricity Consumption (A)	22.29	26.13
Total Fuel Consumption (B)	16,316.89	5,978.37
Energy Consumption Through Other Sources (C)	0.00	0.00
Total Energy Consumed from Renewable Sources (A+B+C)	**16,339.18**	**6,004.50**
From Non-Renewable Sources (in TJ)		
Total Electricity Consumption (D)	366.90	321.77
Total Fuel Consumption (E)	33,90,617.47	36,02,308.19
Energy Consumption Through Other Sources (F)	0.00	0.00
Total Energy Consumed from Non-Renewable Sources (D+E+F)	33,90,984.38	36,02,629.96
Total Energy Consumed (A+B+C+D+E+F)	34,07,323.55	36,08,634.46
Energy Intensity Per Rupee of Turnover (Total Energy Consumed / Revenue from Operations) (TJ/Rs.)	0.000002059	0.0000021223
Energy Intensity Per Rupee of Turnover Adjusted for Purchasing Power Parity (PPP) (Total Energy Consumed / Revenue from Operations Adjusted For PPP) (TJ/USD)	0.000041878	0.000043845884
Energy Intensity in Terms of Physical Output (TJ/GWh)	9.658307094	9.67917242

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

Note: The Renewable Energy (RE) consumption has increased by 172% largely on account of increased use of Biomass in business operations across plants.

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.

All Coal and Gas power stations of NTPC are Designated Consumers under the Performance, Achieve and Trade (PAT) Scheme of the Government of India. Our stations, except for few, have achieved their PAT targets in previous PAT cycles, and at the end of PAT cycle V, NTPC, as a company, has a net surplus of 2,59,626 ESCerts. Under PAT cycle-VII, 16 Stations were given improvement targets. All these stations have completed Measurement and Verification through BEE empanelled energy auditors. Most of the stations have surpassed their targets, which are under evaluation by the Bureau of Energy Efficiency.

To meet the given PAT targets, our stations execute various schemes and adopt best O&M practices to improve Net Heat Rate. Prominent activities are listed under the "Energy Conservation" head. For NTPC, Energy Conservation is not merely a cost-reduction measure but also an integral part of a sustainable consumption strategy to conserve national energy resources. In this regard, the adoption of higher-capacity units has improved overall efficiency, reducing coal consumption per unit of generation. We are supplementing these efforts by co-firing agro-residues and implementing the Energy Efficiency Management System.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	5,95,86,88,041.14	6,12,44,88,701.08
(ii) Groundwater*	1,71,110.00	4,47,613.00
(iii) Third party water: Municipal Water	1,29,592.16	-
(iv) Seawater / desalinated water	7,63,83,373.00	7,77,67,674.00
(v) Rainwater	30,73,590.00	26,37,651.80

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**6,03,84,45,706.30**	**6,20,53,41,639.88**
Total volume of water consumption (in kilolitres)**	**96,75,49,046.55**	**1,04,41,20,245.69**
Water intensity per rupee of turnover (Water consumed / Revenue from Operations) (Ltr/Rs)	0.58	0.61
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (Ltr/USD)	11.89	12.69
Water intensity in terms of physical output (Ltr/ kWh)	2.74	2.80

**Ground water is used in the township for domestic purposes with approval of the Central Ground Water Board.*

*** This is Freshwater Consumption during FY 2025-26.*

Note: A decline of 7.33% from FY 2024-25 is observed in total water consumption, resulting from enhanced water-use efficiency measures, increased water recycling and reuse, and ongoing water conservation initiatives across operations. A significant decline in groundwater withdrawal noted, as groundwater is primarily used for township requirements. NTPC's townships are progressively transitioning towards water-positive operations and as part of this journey, the Khargone and Mouda townships have achieved Net Zero Water certification.

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

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water Discharge by Destination and Level of Treatment (In Kiloliters)		
(i) To Surface Water	-	-
- No Treatment*	4,98,42,94,000	5,07,22,06,690
- With Treatment – Primary & secondary treatment	-	-
(ii) To Groundwater	-	-
- No Treatment	-	-
- With Treatment – Please Specify Level of Treatment	-	-
(iii) To Seawater	-	-
- No Treatment	5,34,84,400	4,62,19,411
- With Treatment – Please Specify Level of Treatment	-	-
(iv) Sent to Third Parties	-	-
- No Treatment	-	-
- With Treatment – Please Specify Level of Treatment	-	-
(v) Others	-	-
- No Treatment	-	-
- With Treatment – Please Specify Level of Treatment	-	-
Total water discharged (in kilolitres)	**5,03,77,78,400**	**5,11,84,26,101**

**Corresponding water is from discharge of cooling water in open cycle TPPs, without adverse change in water quality.*

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

Yes. NTPC has adopted Zero Liquid Discharge (ZLD) practices across most stations, utilizing a cascaded water usage approach to optimize water quality for various applications, ensuring minimal wastage of water and maximum efficiency. The treated effluent, meeting specified standards, is reused for operational needs such as coal handling, ash handling, horticulture, dust suppression, and other operational requirements, as applicable.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	Metric tonnes	5,38,969.99	6,21,791.00
SOx*	Metric tonnes	12,47,429.06	16,05,071.00
Particulate matter (PM)	Metric tonnes	65,081.33	83,599.00
Persistent organic pollutants (POP)	Metric tonnes	Not Applicable	
Volatile organic compounds (VOC)	Metric tonnes		
Hazardous air pollutants (HAP) (Mercury)	Metric tonnes	6.25	8.66
Others	Metric tonnes	-	-

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

Note: The SOx emissions have reduced by 22.28% from FY 2024-25 due to installation of Flue Gas Desulphurization (FGD) units at various plants and the same is being planned for other stations too.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Tonnes of CO_2 equivalent	30,90,07,966.99	32,69,59,946.44
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Tonnes of CO_2 equivalent	72,361.35	64,979.66
Total Scope 1 and Scope 2 emissions per rupee of Turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Tonnes of CO_2 equivalent /Rs.	0.000186763	0.00019
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)	Tonnes of CO_2 equivalent /USD	0.00379875	0.00397
Total Scope 1 and Scope 2 emission intensity in terms of physical output	gCO_2e /kWh	876.11	877.15

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

As part of NTPC's commitment towards emission management and climate action, the Company has planted over 41 million trees till 31 March 2026, leading to carbon sequestration.

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

Yes. NTPC has undertaken various projects and initiatives aimed at reducing greenhouse gas emissions and supporting its low-carbon transition.

Key initiatives include the deployment of supercritical and ultra-supercritical thermal technologies, which improve plant efficiency and reduce specific coal consumption and CO_2 emissions compared with conventional subcritical units. NTPC is also expanding its renewable energy portfolio, including solar, wind and hybrid projects, along with investments in energy storage and other clean energy solutions.

NTPC has commissioned a Carbon Capture and Utilisation pilot project at Vindhyachal Super Thermal Power Station, where CO_2 captured from flue gas is used for conversion into value-added products such as sodium bicarbonate. The Company has also scaled up biomass co-firing in thermal units by using agri-residue pellets, thereby reducing partial coal consumption and helping address stubble-burning related emissions.

Further, NTPC is undertaking green hydrogen pilot projects, including the production of green hydrogen using renewable power and its application in areas such as natural gas blending and fuel cell-based mobility. NTPC also continues to undertake large-scale afforestation and plantation activities, contributing to carbon sequestration.

These initiatives form part of NTPC's broader approach towards improving efficiency, reducing emission intensity and supporting India's climate and energy transition goals.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tons)		
Plastic waste (A)	321.73	330.58
E-waste (B)	85.54	159.03
Bio-medical waste (C)	23.64	16.67
Construction and demolition waste (D)	3,998.47	6,444.72
Battery waste (E)	268.58	174.22
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify if any (spent resin, used lube oil containers of hazardous waste, insulation waste, FO sludge). (G)	4,065.18	7,049.25
Other non-hazardous waste generated (H). Please specify, if any. (ferrous, non-ferrous, municipal solid waste-biodegradable, municipal solid waste – non degradable) (Break-up by composition i.e. by materials relevant to the sector)	48,429.66	46,119.72
Total (A+B + C + D + E + F + G + H)	**57,192.79**	**60,294.19**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (Ton/ Rs.)	0.0000000346	0.0000000355
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP) (Ton/USD)	0.000000702928	0.000000732591
Waste intensity in terms of physical output (Ton/ kWh)	0.0000001621	0.0000001617
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Hazardous Waste		
(i) Recycled	2,020.11	3,445.54
(ii) Re-used	11.46	0.00
(iii) Other recovery operations	0.00	2.86
Total	**2,031.57**	**3,448.40**
Non-Hazardous Waste		
(i) Recycled	49,402.98	34,803.78
(ii) Re-used	496.50	300.00
(iii) Other recovery operations	1,059.61	841.07
Total	**50,959.09**	**35,944.85**
Other Waste		
(i) Recycled	542.19	485.66
(ii) Re-used	100.44	241.20
(iii) Other recovery operations	13.00	0.00
Total	**655.62**	**726.86**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)*		
Hazardous Waste		
(i) Incineration	162.46	302.06
(ii) Landfilling	1,881.35	1,184.95
(iii) Other disposal operations	148.83	156.58
Total	**2,192.64**	**1,643.59**
Non-Hazardous Waste		
(i) Incineration	24.09	130.73
(ii) Landfilling	806.75	0.00
(iii) Other disposal operations	374.91	2,530.76
Total	**1,205.75**	**2,661.49**
Other Waste		
(i) Incineration	35.26	14.50
(ii) Landfilling	3,885.05	2,494.04
(iii) Other disposal operations	27.82	3,465.00
Total	**3,948.12**	**5,973.54**

**Reported disposal and recovery include carried-forward waste from previous yea i.e., the opening inventory. Hence, quantities may exceed annual waste generation.*

Note: NTPC strongly adheres to the principles of Circularity and focuses on waste to resource initiative. During FY 2025-26, over 50,000 tonnes of non-hazardous waste and over 2,000 tonnes of hazardous waste were recovered through recycling, reuse, and other recovery operations. The Company remains committed to converting waste into valuable resources through initiatives such as the utilization of fly ash for cement, bricks, roads, mines and other construction applications, and the beneficial use of gypsum generated from flue gas desulphurisation systems by the other industries.

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

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.

NTPC has well established waste management system and practices for handling, storage, management, and disposal of waste generated across its establishments in compliance with applicable statutory requirements and NTPC's Waste Management Policy. The Company's approach is based on maximising resource utilisation and minimising waste to landfill by adopting recycle, reuse, and scientific disposal of waste. Major waste streams include fly ash and bottom ash, hazardous waste such as used oil and oil-contaminated waste, e-waste, batteries, scrap, and other operational wastes generated from auxiliary processes. These are managed through defined procedures, authorised recyclers / disposal agencies and approved treatment, storage, and disposal facilities, wherever applicable. Though, NTPC has also disclosed practices for the safe handling of e-waste, hazardous waste, and other operational waste, these are not our product, but waste generated from auxiliary processes.

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)
1.	Bongaigaon TPS Assam	Power Generator	Yes, the conditions of EC are compiled. Some of the components within the plant boundary fall within the ecologically sensitive zone of the nearby Chakrashila Wildlife Sanctuary, which was notified in 2021, long after the establishment of the power station. Wildlife Clearance has been obtained on 11.09.2025.
2.	Kahalgaon STPP Bihar	Power Generator	Yes, conditions of EC are compiled. However, in view of the declaration of Vikramshila Wildlife Sanctuary after commissioning of Stage-I and changes in regulations afterward, Wildlife Clearance has been obtained on 13.04.2026.
3.	Korba STPP Chhattisgarh	Power Generator	The Wildlife Conservation Plan was approved by PCCF (WL), Raipur. Subsequently, the State Board for Wildlife (SBWL) forwarded the proposal to the National Board for Wildlife (NBWL) on 11.02.2026. On 16.03.2026, the Monitoring Team of Forest & Climate Change Informatics Division (FCCID), MOE&F CC communicated that the project site is located outside any Protected Area and is situated approximately 6.32 km from the Lemru Elephant Reserve, which has not been notified under the provisions of the Wildlife (Protection) Act. As no Protected Area land is involved, the provisions of Sections 29 and 35(6) of the Wildlife (Protection) Act are not applicable to the proposal. In view of the above, the proposal does not require consideration of the SC-NBWL (National Board for Wildlife). Accordingly, the proposal was returned to the State Government for further necessary action. Thereafter, vide letter dated 28.04.2026, the Principal Chief Conservator of Forests (Wildlife), Raipur, directed the project proponent to deposit the approved Wildlife Conservation Plan (WCP) amount of ₹9.05 crore (INR 905.40 lakh) with the Chhattisgarh Tiger Foundation Society.
4.	Koldam HEPP Himachal Pradesh	Power Generator	Yes, conditions of EC are complied. Majathal Wildlife Sanctuary is in proximity and was notified after the project was established. Necessary Forest Clearance & approvals have been obtained.
5.	Feroze Gandhi Unchahar TPP Uttar Pradesh	Power Generation	Yes, the conditions of EC are complied with. The project is in the Raebarelli district of U.P., in the vicinity of Samaspur Bird Sanctuary, but outside the boundary of the Eco-sensitive Zone.
6.	NTECL Vallur Tamil Nadu	Power Generation	Yes, Conditions of EC & CRZ Clearance are being complied.

**Corresponding water is from discharge of cooling water in open cycle TPPs, without adverse change in water quality.*

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

Details of the Environmental Impact Assessment undertaken in the Financial Year 2025-26 are as follows:

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
Lara STPP Stage-III (2x800MW)	S.O.1533(E)	14.09.2006	Yes	Yes	Website of SPCB https://enviscecb.org/public-consultation

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

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

Leadership Indicators

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

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

i. Name of the area: Anta, Faridabad, Khargone, Lara, Talcher, Hyderabad, Bhubaneshwar and New Delhi
ii. Nature of operations: Power Generation
iii. Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	1,24,293,643.14	86,41,43,871.38
(ii) Groundwater	1,71,110.00	4,47,613.00
(iii) Third party water: Municipal Water	0.00	0.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Rainwater	3,76,000	16,84,624.80
Total volume of water withdrawal (in kilolitres)	**12,48,40,753.14**	**86,62,76,109.18**
Total volume of water consumption (in kilolitres)	**12,26,77,387.98**	**50,96,71,370.66**
Water intensity per rupee of turnover (Water consumed / Revenue from Operations)	0.07413	0.29970
Water intensity (Water consumed/ physical output) (ltr./Kwh)	3.02	2.68
Water Discharge by Destination and Level of Treatment (In Kiloliters)		
(i) To Surface Water	-	-
- No Treatment	-	34,87,23,087.12
- With Treatment – Primary & secondary treatment	-	-

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
(ii) To Groundwater	-	0
- 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 kilolitres)	**-**	**34,87,23,087.12**

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

**: For FY 2025-26, the water stress zone definition was re-classified based on the Central Groundwater Board (CGWB) Block level Water Assessment Report; semi-critical, critical, and over-exploited are categorized as "Water stress areas".*

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO_2 equivalent	1,05,88,637.77	19,73,049.64
Total Scope 3 emissions per rupee of turnover	Tonnes of CO_2 equivalent /Rs.	0.000006398	0.00
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	gCO_2/kWh	30.01	5.29

For FY 2025-26, the scope 3 emission accounting covers categories such as Category-1: Purchase Goods & Services; Category-2: Capital Goods; Category-3: Fuel & Energy; Category-4: Upstream transportation and distribution; Category-6: Business Travel; Employee-7: Employee Commute; and Category-9: Downstream transportation and distribution.

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

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.

All the power projects of NTPC have been provided with state-of-the-art pollution control and environmental management system. Further, the activities of projects do not have any significant impact on the local biodiversity.

S. No.	Location of operations / offices	Details of studies undertaken in this regard, if any.	Implementation status of recommendations of such studies, if any	Details of prevention and remediation activities.
1.	Bongaigaon TPS Assam	No such studies have been undertaken at NTPC Bongaigaon.	Not Applicable	Wildlife Conservation Plan has been prepared by the Principal Conservator of Forest, Assam office, and payment of Rs. 6.36 Crore has been made for the same. Work as per the conservation plan is to be executed by the Forest Dept.
2.	Kahalgaon STPP Bihar	The following studies have been undertaken in relation to biodiversity and ecological assessment: • "River Dolphin Population Trends, Spatial Distribution and Human Impacts" – A focused study on the Gangetic dolphin population in the vicinity of the power station. • "Biodiversity Assessment Report of NTPC Kahalgaon Super Thermal Power Station, Bhagalpur, Bihar" –prepared by TERI in July 2025. • These studies have provided valuable insights into the ecological sensitivity of the area, especially concerning aquatic fauna and terrestrial biodiversity.	• Regular environmental monitoring of the river water quality (upstream and downstream). • Dredging of the river should be avoided. • Biodiversity studies at regular interval should be conducted. • Afforestation & Greenbelt development • Biodiversity Management & Awareness	Ash dyke stabilization and ecological reclamation using Kass grass and shrub species (Tamarix dioica, Vetiveria zizanioides) to prevent soil erosion. Fly ash handling improved through increased dry ash collection and utilization in the cement and construction sectors. • Air, water, and soil quality monitoring is conducted routinely. • Awareness and sensitization campaigns conducted with nearby communities/ villages to promote biodiversity-friendly practices • Wildlife Conservation Plan has been prepared for which approx. The cost of INR 44.56 Crores is envisaged. Implementation of the conservation plan is to be done by Forest Dept.
3.	Koldam HEPP Himachal Pradesh	No such study has been undertaken.	Not Applicable	For the conservation of Biodiversity, 2500 trees were planted in the project-affected village Ahen under the Sustainable Development project at a cost of Rs. 12,46,479/-. Fire Protection and wildlife conservation measures were implemented at the demarcated Protected Forest Jamthal under Sustainable Development projects at a cost of INR 12,55,000/-.

S. No.	Location of operations / offices	Details of studies undertaken in this regard, if any.	Implementation status of recommendations of such studies, if any	Details of prevention and remediation activities.
4.	Korba STPP Chhattisgarh	Study carried out on organisms in the Benthic Zone of Hasdeo River & Impact of proposed Ash Dyke on Riparian Vegetation and Community in the River Basin.	No specific recommendation was proposed.	The Wildlife Conservation Plan was approved by PCCF (WL), Raipur. Subsequently, the State Board for Wildlife (SBWL) forwarded the proposal to the National Board for Wildlife (NBWL) on 11.02.2026. On 16.03.2026, the Monitoring Cell of Forest Conservation & Integrated Development (FCID) communicated that the project site is located outside any Protected Area and is situated approximately 6.32 km from the Lemru Elephant Reserve, which has not been notified under the provisions of the Wildlife (Protection) Act. As no Protected Area land is involved, the provisions of Sections 29 and 35(6) of the Wildlife (Protection) Act are not applicable to the proposal. In view of the above, the proposal does not require consideration by the National Board for Wildlife (NBWL). Accordingly, the proposal was returned to the State Government for further necessary action. Thereafter, on 28.04.2026, PCCF, Raipur issued a letter directing the project proponent to deposit INR 905 lakh with the Tiger Foundation Society for obtaining the requisite wildlife clearance.
5.	Feroze Gandhi Unchahar TPP Uttar Pradesh	No such study has been undertaken.	Not Applicable	The following activities have been proposed for Wildlife Conservation at Samaspur Bird Sanctuary, Raebareli: Harmful weed eradication & desilting of water body, maintenance of island/mound, etc. for Avifauna Habitat, Maintenance/upgradation of watch tower/ viewpoint/selfie point, sign boards, tourist amenities, Bird Interpretation Centre, Public awareness camp, Informative Publications for promotion of eco-tourism, Patrolling vehicle, maintenance of bandha/dyke, lawns, etc., for better management of the sanctuary The cost of the above conservation measures is estimated at INR. 93.2 Lakhs. The conservation measures are envisaged to be implemented in FY 2026-27.
6.	NTECL Vallur Tamil Nadu	-	-	NTECL has done Mangrove plantation through MS Swaminathan Research Foundation Chennai in 15 ha land at a cost of INR 27.85 Lakhs.

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:

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1.	High-efficiency thermal technologies	NTPC has adopted supercritical and ultra-supercritical technologies in its thermal power units.	Improved plant efficiency, reduced specific coal consumption, and lower emission intensity.
2.	Biomass co-firing	NTPC has undertaken biomass co-firing in thermal units using agri-residue-based pellets.	Partial replacement of coal, reduction in fossil fuel use, and support in mitigating stubble burning.
3.	Ash utilisation initiatives	Fly ash is utilized in cement, bricks/blocks, road construction, mine filling, land development, and other approved applications.	Improved resource utilization and reduction in ash disposal requirements.
4.	Carbon Capture and Utilisation pilot	NTPC has commissioned a pilot CCU project at Vindhyachal for capturing CO_2 from flue gas and converting it into useful products.	Demonstrates potential for carbon utilisation and circular use of CO_2 from thermal operations.
5.	Renewable energy and clean energy projects	NTPC is expanding its renewable energy portfolio and undertaking pilots in areas such as green hydrogen and energy storage.	Supports reduction in carbon intensity and transition towards low-carbon energy solutions.

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

Yes. NTPC has a Business Continuity Plan and Disaster Management Plans in place. The Business Continuity Plan supports continuity of critical operations and services during disruptions and is aligned with NTPC's overall strategy for operational resilience and sustained business performance. NTPC's Corporate Plan 2037 also provides the long-term strategic roadmap for diversified and sustainable growth: https://ntpc.co.in/diversified-growth. In addition, all NTPC plants have site-specific Disaster Management Plans to address emergencies and minimise operational impact. NTPC's Disaster Management Cell coordinates with regional offices and stations for policies, action plans, preparedness measures and periodic reviews. Mock drills and emergency response exercises are conducted at plant level to strengthen readiness.

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.

NTPC has not identified any significant negative impact arising from its operations and value chain that needs to be reported during the year. However, NTPC recognizes that value chain activities may have potential environmental impacts related to emissions, resource consumption, transportation, waste handling, and contractor activities. To manage and address these impacts, NTPC encourages its suppliers, contractors, and service providers to comply with applicable environmental laws, statutory approvals, and contractual requirements. Environmental safeguards are incorporated through contract conditions, site-level monitoring, compliance checks, and responsible waste management practices across the Company's value chain.

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

NTPC is developing an ESG assessment framework to evaluate its suppliers and vendors against identified key ESG parameters, covering compliance, commitment, and performance. The framework will enable the Company to identify suppliers with higher ESG-related risks and strengthen the supply chain due diligence on sustainable practices.

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

By the listed entity: Nil*.

By the top ten (in terms of value of purchases and sales, respectively) value chain partners: Not Available

**: . NTPC has participated in afforestation on 25 degraded land parcels in FY 2024-25*

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 - 25

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National)
1.	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
2.	Confederation of Indian Industry (CII)	National
3.	Indian Chamber of Commerce (ICC)	National
4.	Central Board of Irrigation & Power (CBIP)	National
5.	World Energy Council (WEC) India	National
6.	South Asia Forum for Infrastructure	National
7.	National Safety Council	National
8.	S&P Global Inc	National
9.	Quality Council of India	National
10.	Standing Conference of Public Enterprises	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.

Name of authority	Brief of the case	Corrective action taken
No action was taken, as there were **no cases of anti-competition issues during FY 2025-26**.		

Leadership Indicators

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

S. No.	Public Policy advocated	Method resorted for such advocacy	Whether informatio available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly/ Others–please specify)	Web link if available
Not Applicable.					

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

Essential Indicators

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
Darlipali Super Thermal Power Project Stage-II (Land required for the construction of Ash Dyke is under acquisition as part of the expansion project of Darlipali STPP, undertaken in accordance with the provisions of the RFCTLARR Act 2013)	No.RDM-LAC- JHS-0002-2025-47438	17.12.2025	Yes	No*	-

**Conducted by District Authority under the RFCTLARR 2013 provisions. The SIA report has not yet been published on a public website. However, its findings were communicated to stakeholders through a Gram Sabha convened by the District Administration in the month of May 2026 (FY 2026–27), as prescribed under the RFCTLARR Act, 2013.*

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)
1.	Tanda Super Thermal Power Station	Uttar Pradesh	Ambedkar Nagar	1,143	100%	94,63,899
				1,238	100%	8,81,50,000
2.	Lara Super Thermal Power Station	Chhattisgarh	Raigarh	2,449	100%	0
3.	Nabinagar Super Thermal Power Station	Bihar	Aurangabad	3,000	100%	18,54,40,564
4.	Rammam Hydro Power Project	West Bengal	Darjeeling	363	100%	0
5.	North Karanpura Super Thermal Power Plant	Jharkhand	Chatra	2,963	100%	90,777
				2,963	100%	13,73,84,303
6.	Kanti Super Thermal Power Station	Bihar	Muzaffarnagar	288	100%	0
				174	100%	0
7.	Darlipali Super Thermal Power Project	Odisha	Sundargarh	397	100%	0

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

NTPC has established a structured, multi-channel mechanism to receive and address grievances from communities surrounding its operations. Grievances are received through formal platforms such as the CPGRAMS/VIP References portal and directly at the station level and are addressed in accordance with guidelines issued by the Ministry of Power or the concerned applicant, as applicable. Cases requiring administrative intervention are taken up with the relevant District Authorities for appropriate resolution. The Company has also instituted a comprehensive Stakeholder Engagement Policy that outlines the framework for engaging with local communities and the systematic redressal of community grievances. In line with this policy, a structured community grievance redressal mechanism has been established across all stations.

An Apex Committee is constituted at each station, comprising the Business Unit Head, Head of O&M/Project Construction, Head of HR, Head of Technical Services, Chief Medical Officer, and the CSR/R&R Officer as the Convenor. The Committee is responsible for overseeing the review and resolution of grievances, suggestions, and requests received from surrounding communities. The CSR Nodal Officer plays a key role in regularly engaging with community members and their representatives to encourage participation and address concerns. Grievances, suggestions, and requests received during these interactions are systematically documented, compiled, and submitted to the Head of HR for consideration by the Apex Committee.

In addition, grievance drop boxes have been installed at accessible locations to facilitate ease of submission by community members. All submissions received through various channels are recorded, assigned a unique reference number, and processed for resolution. Cases that remain unresolved are escalated to the Apex Committee for further review. NTPC endeavors to address community grievances in a timely, transparent, and effective manner. The Apex Committee regularly monitors the resolution process to ensure that all grievances, suggestions, and requests are addressed expeditiously, thereby strengthening community trust and enhancing the effectiveness of NTPC's stakeholder engagement processes.

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

Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSME(s)/ small producers	4.70%	3.92%
Directly from within India	99.71%	99.82%

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

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	10.40%	47.80%
Semi-urban	20.20%	30.21%
Urban	58.60%	11.60%
Metropolitan	10.90%	10.38%

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):

A Social Impact Assessment was done at the Darlipali Super Thermal Power Project Stage-II site. However, no major negative social impacts were identified.

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

NTPC undertakes CSR programmes in Aspirational Districts aligned with the Government of India's Aspirational Districts Programme. The interventions focus on healthcare, education, skill development, women empowerment, drinking water and sanitation, livelihood enhancement, rural infrastructure development and support for vulnerable communities, thereby contributing to inclusive growth and improved quality of life.

S. No.	State	District	Amount spent (In INR)
1.	Andhra Pradesh	Vishakhapatanam	7,72,60,068
2.	Bihar	Aurangabad	9,46,65,505
3.	Bihar	Banka	8,03,139
4.	Bihar	Begusarai	9,96,463
5.	Bihar	Bhojpur	2,56,328
6.	Bihar	Gaya	49,42,000
7.	Bihar	Khagaria	89,553
8.	Bihar	Muzaffarpur	2,00,15,779
9.	Chhattisgarh	Korba	9,14,66,118
10.	Jharkhand	Chatra	2,40,63,751
11.	Jharkhand	Godda	59,15,286
12.	Jharkhand	Hazaribagh	24,99,987
13.	Jharkhand	Ramgarh	12,28,224
14.	Jharkhand	Ranchi	69,36,405
15.	Jharkhand	Sahibganj	42,22,095
16.	Madhya Pradesh	Singrauli	14,73,26,610
17.	Maharashtra	Gadchiroli	1,60,05,000
18.	Maharashtra	Nandurbar	51,69,360
19.	Rajasthan	Baran	2,33,55,249
20.	Rajasthan	Kota	5,10,000
21.	Rajasthan	Sirohi	83,68,200
22.	Telangana	Kumuram Bheem Asifabad	7,90,000
23.	Uttar Pradesh	Shravasti	22,95,104
24.	Uttar Pradesh	Siddharth Nagar	1,17,94,826
25.	Uttar Pradesh	Sonbhadra	13,10,92,227
26.	Uttarakhand	Haridwar	842,00,000

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

Yes, NTPC is governed by the Government of India's Public Procurement Rules. As per the Public Procurement Policy for MSEs Amendment Order dated November 9, 2018, every Central Ministry, Department, and PSU is required to set an annual target of 25% procurement from the MSE sector. Within this target, 4% should be earmarked for procurement from MSEs owned by SC/ST individuals and 3% for those owned by women. However, according to a letter from the DC (MSME) dated August 31, 2021, NTPC's target has been revised to a minimum of 40% procurement from MSE vendors, considering the exemptions.

b. From which marginalized /vulnerable groups do you procure?

NTPC has procurement targets for marginalized communities of 4% from MSEs owned by Scheduled Castes or Scheduled Tribes and 3% from MSEs owned by Women entrepreneurs for the Goods and Services procured.

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

Procurement from:

- **MSME: 64.92%**
- **SC/ST: 1.02%**
- **Women entrepreneurs: 4.12%**

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:

Not Available.

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property-related disputes wherein the usage of traditional knowledge is involved.

Not Applicable.

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Projects	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Health	9,97,229	~ 78.71%
2.	Education	2,87,300	~100.00%
3.	Sanitation	2,14,277	~ 79.19%
4.	Water	1,45,480	~ 82.61%
5.	Rural Development	3,79,349	~ 75.05%
6.	Vocational Training & Women Empowerment	28,841	~ 96.10%
7.	PCP, Art & Culture, Sports & Others	1,60,832	~ 72.68%
	Grand Total	**22,13,308**	**~80.94%**

** NTPC CSR interventions are taken primarily in the vicinity of its Stations/Projects with an objective to improve the quality of life of the community. Most of the beneficiaries include the underprivileged, marginalized, vulnerable, and backward sections of society. The above figures are based on CSR activities for which either beneficiary categorization is available or information is available in the public domain.*

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.

NTPC has a structured, multi-channel mechanism to systematically receive, address, and monitor consumer complaints and feedback. The Company operates a robust Customer Relationship Management (CRM) system that enables regular and structured engagement with customers. Through this mechanism, customer feedback, service experiences, operational expectations, and improvement suggestions are collected through periodic interactions, including customer meetings, support services, and capacity-building or training programs. In addition, NTPC provides a dedicated online grievance redressal portal on its website (https://www.ntpc.co.in/grievance), which allows customers to formally register grievances and seek resolution. The portal facilitates timely acknowledgment, tracking, and closure of complaints in accordance with defined service timelines.

Customer complaints and feedback received through various channels are reviewed by designated officers and relevant departments for appropriate action. Trends and recurring issues are analysed to identify systemic improvements and to strengthen service delivery. This integrated approach supports consistent customer engagement and responsive grievance handling, contributing to continual improvement in customer satisfaction and service quality. NTPC also has defined processes for reporting and escalating concerns related to information security and data privacy, which are addressed through established cybersecurity governance and incident management mechanisms.

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

Particulars	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	Not Applicable
Recycling and/or safe disposal	Not Appliable

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

Category	FY 2025-26 (Current Financial Year)		Remarks	FY 2024-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Others	70	0	NA	18	0	NA

- NTPC is a B2B (Business-to-Business) and B2G (Business-to-Government) entity. It does not collect or process consumer-level personal data like retail companies, banks, or e-commerce platforms do.
- NTPC does not engage in mass advertising or consumer marketing. Its communications are largely corporate, regulatory, or recruitment-related -not promotional to end consumers.
- While NTPC has robust cybersecurity protocols, it is not a consumer-facing digital service provider. So, cyber incidents involving consumer complaints are highly unlikely.
- NTPC is a regulated entity operating in the power generation sector under government oversight and does not control market access in a way that affects retail consumers.

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

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

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

Yes. NTPC has a Cyber Security Policy that provides a framework for safeguarding information and operational assets through measures relating to access controls, network security, continuous monitoring, incident management and regulatory compliance. Cybersecurity is governed through NTPC's enterprise risk management framework and overseen by designated leadership, including the Chief Information Security Officer (CISO). It also maintains business continuity, disaster recovery and cyber crisis management arrangements and undertakes periodic cybersecurity audits and vulnerability assessments through CERT-In (Indian Computer Emergency Response Team) empanelled agencies. **The Cyber Security Policy is available at** https://www.ntpc.co.in/sites/default/files/policy-documents/CCIT-IMS-PLCY-CSP.pdf

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

During the reporting period, NTPC did not identify any material or significant issues pertaining to advertising practices, delivery of essential services, cybersecurity and customer data privacy, recurrence of product recalls, or any penalties or regulatory actions related to the safety of its products or services.

NTPC has established robust internal control systems, policies, and governance frameworks to ensure adherence to applicable laws, regulations, and industry standards across these areas. These mechanisms are supported by ongoing monitoring, periodic reviews, and risk management processes to proactively identify and address potential concerns.

In light of the absence of any such identified issues during the period under review, no corrective actions were required or undertaken by NTPC. Nevertheless, NTPC continued to strengthen its preventive controls through periodic cybersecurity audits, vulnerability assessments, employee awareness programmes, and continuous monitoring mechanisms.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches - Zero
b. Percentage of data breaches involving personally identifiable information of customers - Zero
c. Impact, if any, of the data breaches - 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 about our products and services can be found on our website **https://www.ntpc.co.in/about-us**

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

NTPC engages with customers and stakeholders through workshops, training programs, and regular interactions on operational safety, health and safety requirements, and responsible service usage. Safety information and advisories are communicated, wherever relevant, including in local languages.

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

NTPC works closely with the Regional Power Committee (RPC) and Load Dispatch Centers (NLDC, RLDCs, and SLDCs) to prevent such incidents and implement appropriate interventions to restore essential services.

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 brief details. 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)

Not Applicable.

5. Provide the following information relating to data breaches:

a. Number of instances of data breaches along with impact: Zero

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

NTPC maintains preventive and detective controls, including continuous monitoring, incident response procedures, and periodic cybersecurity assessments, to safeguard information assets and stakeholder data.

TÜVINDIA

Independent Assurance Statement

To the Directors and Management
NTPC Limited,
NTPC Bhawan, Core-7, Scope Complex,
Institutional Area, Lodhi Road,
New Delhi -110003

NTPC Limited commissioned TUV India Private Limited (TUVI) to conduct independent external assurance of BRSR Core disclosures (*nine attributes as per Annexure I - Format of BRSR Core*), *KPIs of BRSR Core placed under (Annexure II- BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT)* following the *(BRSR Core –Framework for assurance and ESG disclosures for value chain* stipulated in SEBI *circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, Para 6 & Annexure II, dated 12/07/2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024* and the *MASTER CIRCULAR: HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, Last updated on: January 30, 2026*). NTPC developed Business Responsibility and Sustainability Report (hereinafter 'the BRSR') for the period 01/04/2025 to 31/03/2026. The BRSR is based on the National Guidelines on Responsible Business Conduct (NGRBC), *SEBI circular: SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated 10/05/2021* followed by the *notification number SEBI/LAD-NRO/GN/2023/131, dated 14/06/2023* pertaining to BRSR requirement. This engagement was conducted as a reasonable assurance engagement in accordance with ISAE 3000 (Revised) and is specifically aligned with the SEBI BRSR Core – Framework for Assurance and ESG Disclosures for Value Chain, as stipulated under SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 and the Industry Standards on Reporting of BRSR Core.

Applicable Assurance Criteria

The assurance engagement was conducted against the following applicable assurance criteria:

i. BRSR Core Key Performance Indicators (KPIs) as prescribed under Annexure I – Format of BRSR Core
ii. SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023
iii. Industry Standard on Reporting of BRSR Core SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20/12/2024
iv. ESG disclosures for Value chain and disclosures on green credits SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated 28/03/2025
v. Master Circular LoDR regulations_HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30/01/2026
vi. NTPC's internal data definitions, measurement protocols, and calculation methodologies applied consistently for the reporting period

These criteria were applied to assess the completeness, accuracy, consistency, and reliability of the BRSR Core disclosures.

Management's Responsibility

NTPC developed the BRSR's content pertaining to the Core disclosures (nine attributes as per Annexure I - Format of BRSR Core). NTPC's management holds responsibility for the collection, analysis, and disclosure of the information presented in both the BRSR (web-based and print versions). This includes maintaining the integrity of the associated website and ensuring that all disclosed information is accurate, complete, and aligned with the applicable criteria outlined in the BRSR requirements and is free from intended or unintended material misstatements. Furthermore, NTPC is accountable for the archiving, storage, and reproduction of the reported data and information, and for making it available to stakeholders and regulators upon request.

Scope and Boundary

The scope of work includes the assurance of the following *nine attributes as per Annexure I - Format of BRSR Core* disclosed in the BRSR report. The BRSR core requirements encompass essential disclosures pertaining to organization's environmental, social and governance (ESG) performance. In particular, the assurance engagement included the following:

i. Review of *nine attributes as per Annexure I - Format of BRSR Core* submitted by NTPC *(refer Annexure-1 of this statement)*,
ii. Evaluation of the quality, completeness, and consistency of disclosures
iii. Review of evidence (on a risk-based sample basis) for *nine attributes as per Annexure I - Format of BRSR Core.*
iv. KPI-level verification of supporting evidence using a risk-based sampling approach, including review of data from selected sites, functions, and data owners. A KPI evidence traceability matrix has been maintained by NTPC, mapping each BRSR Core KPI to its primary source evidence (meter logs, SAP reports, HR systems, invoices, and third-party certifications). TUVI verified the adequacy of source-to-disclosure traceability for each assured KPI during the engagement. For each KPI, the primary evidence source type is identified. The full evidence traceability is maintained by NTPC and made available to TUVI as part of the engagement documentation.

www.tuv-nord.com/in

TÜV®

TÜVNORDGROUP

TÜVINDIA

Sampling was designed to provide reasonable assurance over the BRSR Core disclosures using KPI-level sampling procedures, taking into consideration inherent risk, estimation uncertainty, and data materiality.

ESG consolidation follows the operational control approach, wherein all operations under NTPC's operational control are included within the reporting boundary. The reporting boundaries for the above attributes include NTPC's power generating stations, comprising thermal (coal and gas-based) and hydro power plants, and its Corporate Office, located across various states in India. On-site verifications were conducted at five power stations (Kawas, Talcher, Koldam, Simhadri and Solapur) and the Corporate Office between 24/03/2026 and 10/06/2026.

Onsite Verification

1. NTPC Kawas Power Plant, Mora, Hazira, Limla, Gujarat – 24/03/2026 & 25/03/2026
2. NTPC Talcher Thermal Power Plant, Deepshikha (Kaniha), Dist. Angul, Odisha – 06/04/2026 & 07/04/2026
3. NTPC Koldam, Himachal Pradesh – 04/05/2026 & 05/05/2026
4. NTPC Simhadri, Andhra Pradesh – 04/05/2026 & 05/05/2026
5. NTPC Solapur, Maharashtra – 25/05/2026 & 26/05/2026
6. NTPC Limited, Corporate Office, NTPC Bhawan, Core-7, Scope Complex, Institutional Area, Lodhi Road, New Delhi – 110003 – 09/06/2026 & 10/06/2026

The assurance activities were carried out together with a desk review of entire plants and offices as per reporting boundary.

Limitations

Inherent Limitations: TUVI did not perform any assurance procedures on the prospective information disclosed in the Report, including targets, expectations, and ambitions. Consequently, TUVI draws no conclusion on the prospective information, Value-chain KPIs or any disclosure other than BRSR Core disclosures. All other BRSR Core KPIs covered under the nine attributes are included within the assured scope as detailed in Annexure 1 of this statement. During the assurance process, TUVI did not come across any limitation to the agreed scope of the assurance engagement. TUVI did not verify any ESG goals and claim through this assignment. TUVI verified data on a sample basis; the responsibility for the authenticity of data entirely lies with NTPC.

Out of Scope Items: For the avoidance of doubt, the following disclosures in the BRSR are explicitly outside the scope of this assurance engagement and carry no assurance conclusion: (i) Scope 3 GHG emission disclosures and value-chain related environmental or social data — readers should not place reliance on these disclosures as assured information.

A KPI-specific materiality approach was applied comprising two tiers: (i) a 5% quantitative threshold relative to the applicable KPI base value for volume-based KPIs (GHG emissions, energy, water, waste); and (ii) a qualitative zero-tolerance threshold for high-risk ESG indicators — fatalities, permanent disabilities, POSH complaints upheld, regulatory non-compliances, and customer data breaches — where any occurrence is treated as material irrespective of magnitude.

Materiality Approval Record: KPI-level materiality thresholds were formally approved by the Engagement Partner prior to fieldwork and documented in the engagement file per ISAE 3000 (Revised). A 5% quantitative threshold was applied to volume-based KPIs, reflecting measurement and aggregation tolerance across emission sources, meter readings, water supply data, and waste weighbridges. For estimated KPIs, a ±10% confidence range applies. This assurance statement is not intended to support, and should not be used in connection with, any greenwashing or misleading environmental or social or product level claims. This assurance statement should be read in its entirety and does not cover value chain disclosures unless specifically included within the defined scope.

Any dependence of person or third party may place on the BRSR Report is entirely at its own risk. TUVI has taken reference to the financial figures from the audited financial reports and financial figures are not assured under this engagement. NTPC will be responsible for the appropriate application of the financial data. The application of this assurance statement is limited w.r.t *SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated Jul 12, 2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024)*. This assurance statement does not endorse any environmental and social claims (related to the product, manufacturing process, packaging, disposal of product etc.) as well as advertisements by the reporting organization. TUVI does not permit use of this statement for Greenwashing or misleading claims. This assurance statement has been prepared solely to meet the requirements of SEBI BRSR Core assurance and shall not be used or relied upon for any other purpose.

Our Responsibility

TUVI's responsibility in relation to this engagement is to perform a reasonable level of assurance and to express a conclusion based on the work performed. Our engagement did not include an assessment of the adequacy or the effectiveness of NTPC's strategy, management of ESG-related issues or the sufficiency of the Report against BRSR reporting principles, other than those mentioned in the scope of the assurance. TUVI's responsibility regarding this verification is in reference to the agreed scope of work, which includes assurance of non-financial quantitative and qualitative information (*nine attributes as per Annexure I - Format of BRSR Core*) disclosed by NTPC. Reporting Organization is responsible for archiving the related data for a reasonable time period. The intended users of this assurance statement are the management of 'NTPC'. The data is verified on a sample basis, the responsibility for the authenticity of data lies with the reporting organization. TUVI expressly disclaims any liability or co-responsibility 1) for any decision a person or entity would make based on this assurance statement and 2) for any damages in case of erroneous data is reported. This

www.tuv-nord.com/in

TÜV® TÜVNORDGROUP

TÜVINDIA

assurance engagement is based on the assumption that the data and information provided to TUVI by NTPC are complete and true.

Assurance Methodology

During the assurance engagement, TUVI adopted a risk-based approach, focusing on verification efforts with respect to disclosures. The GHG emission factor hierarchy applied by NTPC and verified by TUVI is as follows: (i) Tier 1 – Site-specific measured factors (fuel calorific value analysis, bomb calorimeter results with calibration certificates); (ii) Tier 2 – Industry-specific published factors (IPCC Guidelines for National Greenhouse Gas Inventories 2006/2019 Refinement; Central Electricity Authority (CEA) CO_2Baseline Database for the Indian Power Sector); (iii) Tier 3 – National factors (Central Electricity Authority (CEA) India grid emission factor for Scope 2 market-based; CPCB/BEE published factors where applicable); (iv) Tier 4 – International published factors (DEFRA greenhouse gas conversion factors applied selectively for vehicle and refrigerant emissions). Site-specific factors were applied where available and validated; published factors were applied with version control documentation maintained by NTPC. TUVI has verified the disclosures and assessed the robustness of the underlying data management system, information flows, and controls. In doing so:

a) TUVI examined and reviewed the documents, data, and other information made available by NTPC for non-financial nine attributes as per Annexure I - Format of BRSR Core (non-financial disclosures)
b) TUVI conducted interviews with key representatives, including data owners and decision-makers from different functions of NTPC,
c) Sampling was performed using a risk-based approach to obtain sufficient and appropriate evidence to support a reasonable assurance conclusion.
d) TUVI performed sample-based reviews of the mechanisms for implementing the sustainability-related policies and data management (qualitative and quantitative)
e) TUVI adopted a risk-based assurance approach, identifying key assurance risks such as estimation risk, boundary definition risk, and data completeness risk, which informed the nature, timing, and extent of assurance procedures, including sampling.
f) The nature and extent of procedures included inquiries, analytical procedures, and selective testing of supporting documentation for selected ESG disclosures and KPIs.
g) The sample selection and sample size were determined using professional judgment, taking into account factors such as the nature of the disclosure, data availability, prior-year observations, and perceived risk, within the constraints of a reasonable assurance engagement.
h) TUVI reviewed the adherence to reporting requirements of "BRSR"

TUVI maintains appropriate documentation of all assurance procedures performed, evidence obtained, and conclusions reached in accordance with the requirements of ISAE 3000.
Such records are securely stored and retained for a minimum period of Five years from the date of issuance of the assurance statement (or longer, where required by applicable laws or regulations), to support the basis of our conclusions and enable appropriate quality reviews.

Opportunities for Improvement

The following are the opportunities for improvement reported to NTPC. However, they are generally consistent with NTPC management's objectives and programs. NTPC already identified below topic and Assurance team endorse the same to achieve the Sustainable Goals of organization.

1. **Mentoring:** NTPC may consider imparting dedicated ESG training modules or certifications for identified personnel responsible for data monitoring to ensure consistent reporting.

Conflict of Interest

In the context of BRSR requirements set by SEBI, addressing conflict of interest is crucial to maintain high integrity and independence of assurance engagements. As per SEBI guidelines, assurance providers need to disclose any potential conflict of interest that could compromise the independence or neutrality of their assessments. TUVI diligently identifies any relationships, affiliations, or financial interests that could potentially cause conflict of interest. We proactively implement measures to mitigate or manage these conflicts, ensuring independence and impartiality in our assurance engagements. We provide clear and transparent disclosures about any identified conflicts of interest in our assurance statement. We recognize that failure to address conflict of interest adequately could undermine the credibility of the assurance process and the reliability of the reported information. Therefore, we strictly adhere to SEBI guidelines and take necessary measures to avoid, disclose, or mitigate conflicts of interest effectively. Please refer para "**Independence and Code of Conduct**" below.

Our Conclusion

In our opinion, based on the scope of this assurance engagement, the disclosures on BRSR Core KPI described in the BRSR report along with the referenced information complies with BRSR Core requirements as per Annexure I for the nine attributes, and meets the general content and quality requirements of the BRSR. TUVI confirms its competency to conduct the assurance engagement for the BRSR as per SEBI guidelines. Our team possesses expertise in ESG verification, assurance methodologies, and regulatory frameworks.

Disclosures: TUVI is of the opinion that the reported disclosures generally meet the BRSR requirements. NTPC refers to

www.tuv-nord.com/in

TÜV® TÜVNORDGROUP

TÜVINDIA

general disclosure to report contextual information about NTPC, while the Management & Process disclosures the management approach for each indicator (*nine attributes as per Annexure I - Format of BRSR Core*).

Reasonable Assurance Opinion: Based on the procedures performed and evidence obtained as described in this statement, and subject to the limitations set out above, in our opinion, for each of the nine BRSR Core attributes, the disclosed information complies with BRSR Core requirements as per Annexure I for BRSR Core criteria, in all material respects, for the reporting period 01/04/2025 to 31/03/2026.

Operational Commentary (separate from the assurance opinion above): NTPC has maintained structured data management controls, evidence archives, documented estimation methodologies, and defined data ownership across its manufacturing boundary. This commentary is contextual only and does not modify the assurance opinion above. BRSR complies with the below requirements:

a) Governance, leadership and oversight: The messages of top management, the business model to promote inclusive growth and equitable development, action and strategies, focus on services, risk management, protection and restoration of environment, and priorities are disclosed appropriately.
b) Connectivity of information: NTPC discloses *nine attributes as per Annexure I - Format of BRSR Core* and their inter-relatedness and dependencies with factors that affect the organization's ability to create value over time.
c) Stakeholder responsiveness: The Report covers mechanisms of communication with key stakeholders to identify major concerns to derive and prioritize the short, medium and long-term strategies. The Report provides insights into the organization's relationships (nature and quality) with its key stakeholders. In addition, the Report provides a fair representation of the extent to which the organization understands, takes into account and responds to the legitimate needs and interests of key stakeholders.
d) Materiality: The material issues within nine attributes and corresponding KPI as per BRSR requirement are reported properly.
e) Conciseness: The Report reproduces the requisite information and communicates clear information in as few words as possible. The disclosures are expressed briefly and to the point sentences, graphs, pictorial, tabular representation is applied. At the same time, due care is taken to maintain continuity of information flow in the BRSR.
f) Reliability and completeness: NTPC has established internal data aggregation and evaluation systems to derive the performance. NTPC confirms that, all data provided to TUVI, has been passed through QA/QC function. The majority of the data and information was verified by TUVI's assurance team (on sample basis) during the BRSR verification and found to be fairly accurate. All data, is reported transparently, in a neutral tone and without material error.
g) Consistency and comparability: The information presented in the BRSR is disclosed on a yearly basis and is found to be reliable and complete. Thus, the principle of consistency and comparability is established.

Independence and Code of Conduct: TUVI follows IESBA (International Ethics Standards Board for Accountants) Code which, adopts a threats and safeguards approach to independence. We recognize the importance of maintaining independence in our engagements and actively manage threats such as self-interest, self-review, advocacy, and familiarity. The assessment team was safeguarded from any type of intimidation. By adhering to these principles, we uphold the trust and confidence of our clients and stakeholders. In line with the requirements of the SEBI *circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024*.

TUVI confirms that during the reporting period:

a. No consulting, advisory, system design, data preparation, or implementation services related to ESG or BRSR were provided to NTPC,
b. TUVI was not involved in the preparation of the BRSR or underlying data,
c. No relationships or circumstances exist that could create a conflict of interest or impair independence,

Appropriate safeguards were applied to ensure objectivity, impartiality, and professional judgment throughout the assurance engagement.

TUVI solely focuses on delivering verification and assurance services and does not engage in the sale of service or the provision of any non-audit/non-assurance services, including consulting.

Quality control: The assurance team complies with quality control standards, ensuring that the engagement partner possesses requisite expertise and the assigned team collectively has the necessary competence to perform engagements in reference with standards and regulations. Assurance team follows the fundamental principles of integrity, objectivity, professional competence, due care, confidentiality and professional behaviour. In accordance with International Standard on Quality Control, TUVI maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Assurance Team and Independence

TUVI is an independent, neutral third-party providing ESG Assurance services with qualified environmental and social specialists. TUVI states its independence and impartiality and confirms that there is "no conflict of interest" with regard to this assurance engagement. In the reporting year, TUVI did not work with NTPC on any engagement that could compromise the independence or impartiality of our findings, conclusions, and observations. TUVI was not involved in the preparation of any content or data included in the BRSR, with the exception of this assurance statement. TUVI maintains

TÜVINDIA

complete impartiality towards any individuals interviewed during the assurance engagement.

For and on behalf of TUV India Private Limited
Manojkumar Borekar
Product Head-Sustainability Assurance Services

Date: 15/07/2026
Place: Mumbai, India
Project Reference No: 8124649692

TÜVINDIA

Annexure 1: TUVI has verified the below *nine attributes as per Annexure I - Format of BRSR Core* disclosed in the BRSR

Attributes	KPI	
Green-house gas (GHG) footprint *Boundary:* *All domestic and international operations.*	Total Scope 1 emissions (with breakup by type) - GHG (CO_2e) Emission in MT - Direct emissions from organization's owned- or controlled sources	
	Total Scope 2 emissions in MT - Indirect emissions from the generation of energy that is purchased from a utility provider	
	GHG Emission Intensity (Scope 1+2), Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP	
	GHG Emission Intensity (Scope 1+2), (Total Scope 1 and Scope 2 emissions (MT) /Cargo Handled (MMT)	
Water footprint *Boundary:* *All domestic and international operations.*	Total water consumption (in kL)	
	Water consumption intensity - kL / Total Revenue from Operations adjusted for PPP	
	Water consumption intensity - kL /Product Output (MMT)	
	Water Discharge by destination and levels of Treatment (kL)	
Energy footprint *Boundary:* *All domestic and international operations.*	Total energy consumed in GJ	
	% of energy consumed from renewable sources - In % terms	
	Energy intensity -GJ/ Rupee adjusted for PPP	
	Energy intensity -GJ/Product Output (MMT)	
Embracing circularity - details related to waste management by the entity *Boundary:* *All domestic and international operations.*	Plastic waste (A) (MT)	
	E-waste (B) (MT)	
	Bio-medical waste (C) (MT)	
	Battery waste (D) (MT)	
	Engine oil (E)	
	Oil containers (F)	
	Engineering spares (G) (MT)	
	Mixed metal (H) (MT)	
	Mixed Organic (I) (MT)	
	Total waste generated (A + B + C + D + E + F+G+H+I) (MT)	
	Waste intensity • MT / Rupee adjusted for PPP • MT /Product Output (MMT)	
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (MT)	
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (Intensity) ✓ Waste Recycled Recovered /Total Waste generated	
	For each category of waste generated, total waste disposed by nature of disposal method (MT)	
	For each category of waste generated, total waste disposed by nature of disposal method (Intensity) ✓ Waste Recycled Recovered /Total Waste generated	
Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company - In % terms	
	Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites) 1) Number of Permanent Disabilities 2) Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) 3) No. of fatalities	
Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid - In % terms	
	Complaints on POSH	1) Total Complaints on Sexual Harassment (POSH) reported
		2) Complaints on POSH as a % of female employees / workers
		3) Complaints on POSH upheld
Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India - In % terms – As % of total purchases by value	
	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost - In % terms – As % of total wage cost	
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 - In % terms	
	Number of days of accounts payable - (Accounts payable *365) / Cost of goods/services procured	
Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	1) Purchases from trading houses as % of total purchases
		2) Number of trading houses where purchases are made from
		3) Purchases from top 10 trading houses as % of total purchases from trading houses
		1) Sales to dealers / distributors as % of total sales
		2) Number of dealers / distributors to whom sales are made
		3) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors
		Share of RPTs (as respective %age) in -
		• Purchases
		• Sales
		• Loans & advances
		• Investments

TÜVINDIA

Notes:

Energy: *For all offices, in absence of monitoring of actual vehicular fuel consumption (i.e., Petrol/Diesel/CNG) data attributable to owned vehicle for employees, the GHG emissions are estimated by calculating the fuel consumption in liters using the formula, (Distance Travelled in KM / Fuel efficiency of the vehicle).*

Waste: *The data of total waste recovered through recycling, re-using or other recovery operations or total waste disposed by nature of disposal method could be assessed based on interviews and sample records as presented during the onsite visit.*

Use of Estimates: *Certain BRSR Core KPIs, including energy consumption, water withdrawal, waste generation, and energy usage and corresponding GHG emissions for leased offices and employee-related activities, are based on estimates due to limitations in direct measurement. These estimates were derived using reasonable assumptions, headcount-based methodologies, Industry Standards on Reporting of BRSR Core and industry-accepted factors.*

For such KPIs, our assurance procedures focused on evaluating the appropriateness and consistent application of estimation methodologies, the reasonableness of key assumptions, and the reliability of supporting data. The use of estimated data did not affect our reasonable assurance conclusion on the selected KPIs as a whole. Estimation Uncertainty Assessment: Estimated KPIs (energy, water, GHG for leased offices and employee activities) were validated through: (i) cross-check against BRSR Core Industry Standards benchmark factors; (ii) sensitivity test — ±10% variation in key inputs produced no change to the assurance conclusion; and (iii) data owner sign-off on all estimated values. The applicable confidence range is ±10%, consistent with IPCC Good Practice Guidance Tier 1 uncertainty ranges (5–15%) for activity data where direct measurement is absent.

www.tuv-nord.com/in

TÜV®

TÜVNORDGROUP