

Climate Change Action Policy

1. Policy Statement

Navayuga Engineering Company Ltd (NECL) recognizes climate change as a material environmental, social, and business risk and is committed to integrating climate change mitigation, adaptation, and resilience into its infrastructure development and construction activities. The Company supports India's climate commitments and global efforts to transition towards a low-carbon and climate-resilient economy.

2. Scope

This Policy applies to all operations, projects, subsidiaries, employees, contractors, and key suppliers of NECL.

3. Key Commitments

NECL shall:

- Identify and manage **climate-related risks and opportunities** across project life cycles.
- Measure and progressively reduce **greenhouse gas (GHG) emissions** from operations and construction activities.
- Promote **energy efficiency, renewable energy use, and low-carbon materials** in project execution.
- Integrate **climate-resilient design and construction practices** to address physical climate risks.
- Encourage **sustainable procurement and responsible supply chain practices**.
- Support **resource efficiency, waste reduction, and circular economy principles**.

4. Governance & Accountability

- The **Board of Directors** shall provide oversight on climate-related strategy and performance.
- Senior Management shall ensure implementation, monitoring, and integration of climate considerations into business planning and risk management.

5. Regulatory & Standards Alignment

This Policy aligns with:

- **Indian environmental laws** and the National Action Plan on Climate Change (NAPCC),
- **Paris Agreement** and India's Nationally Determined Contributions (NDCs),
- **International frameworks and standards** including ISO 14001, GHG Protocol, GRI, TCFD, and IFC Performance Standards.

6. Monitoring & Disclosure

Climate performance shall be monitored periodically and disclosed through statutory, sustainability, or ESG/BRSR reports, as applicable.

7. Review

This Policy shall be reviewed periodically by the Board to ensure relevance and effectiveness.

Date: 01/01/2026



Approved by the Board of Director