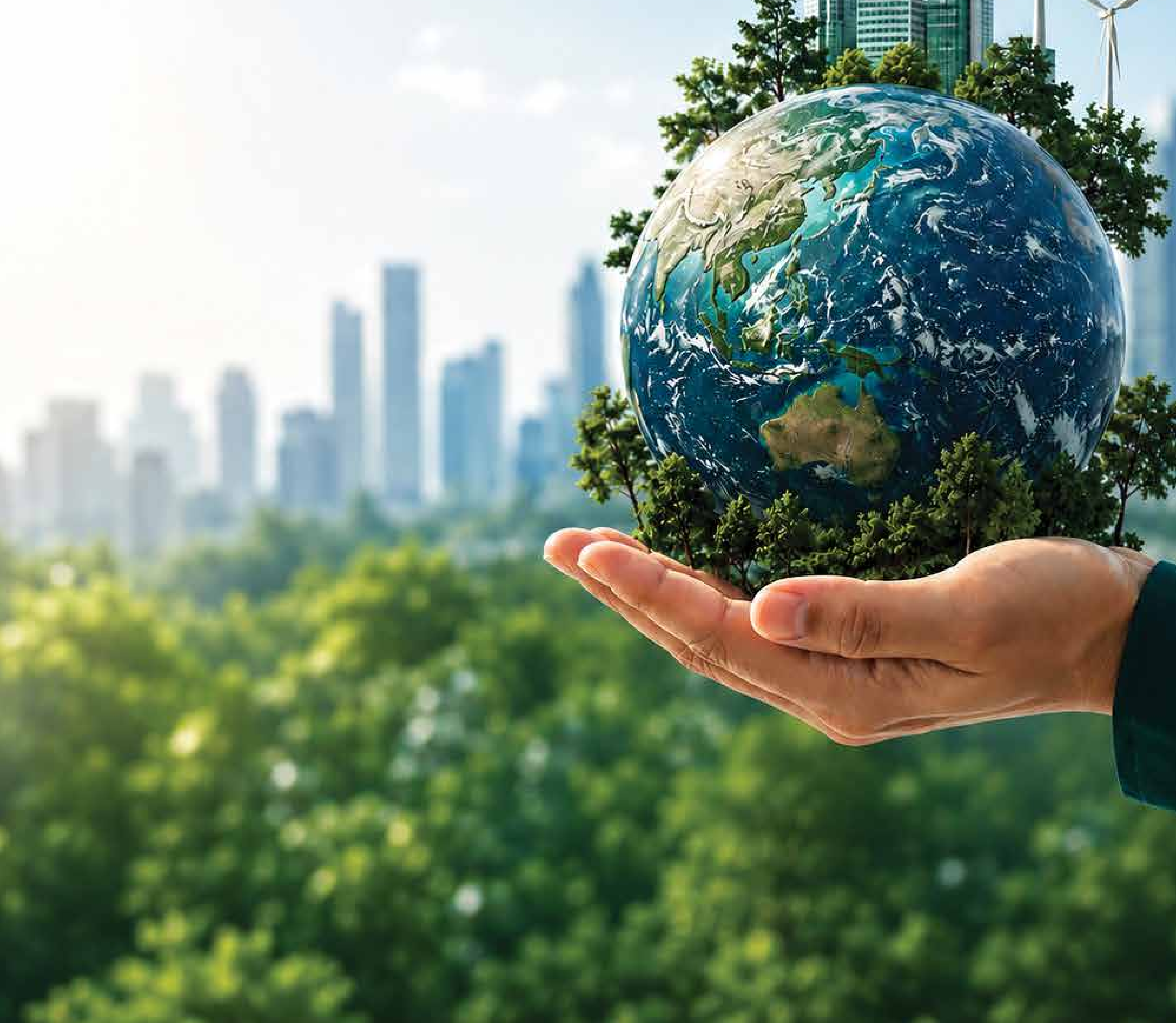
BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A

GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L31909DL1981PLC349793
2	Name of the Listed Entity	Lumax Auto Technologies Limited (LATL)
3	Year of incorporation	1981
4	Registered office address	2nd Floor, Harbans Bhawan-II Commercial Complex, Nangal Raya New Delhi - 110046, India
5	Corporate address	Plot no. 878, Udyog Vihar, Phase V, Gurugram - 122016, Haryana, India
6	E-mail	contactbrsr.latl@lumaxmail.com
7	Telephone	0124-4760000
8	Website	https://www.lumaxworld.in/lumaxautotech
9	Financial year for which reporting is being done	April 01, 2025 - March 31, 2026
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	₹ 13,63,15,410
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Pankaj Mahendru Phone no: 0124-4760000 Email id: contactbrsr.latl@lumaxmail.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Unless otherwise stated, the disclosure under this report have been made on a consolidated basis i.e. LATL, its Subsidiaries and Joint Ventures (The Entity).
14	Name of assessment or assurance provider	Not Applicable as per the SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2025/42 dated March 28, 2025 (subsumed as part of the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-D2/I/3762/2026 dated January 30, 2026)
15	Type of assessment of assurance obtained	Not Applicable as per the SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2025/42 dated March 28, 2025 (subsumed as part of the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-D2/I/3762/2026 dated January 30, 2026)

II. Products/services

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

	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Advanced Plastics, which includes IAC - Intelligent Ambient Comfort division product portfolio along with lighting, emission and moulding products. Structure and Control systems domain, which includes the metallic and transmission products. Mechatronics, that includes the electronics, sensors and the telematics components.	82.82%
2	Trading of automobile parts/components	Sale of various automotive parts and components of PV, CV and two/three-wheelers.	9.82%
3	Mould and tool sale	Sale of various automotive mould and tools for PV, CV and two/three-wheelers parts.	3.70%
4	Sale service & others	In addition to service of sold product, the Entity offers mould services and job work for parts used in passenger vehicles (PV), commercial vehicles (CV), and two/three-wheelers.	3.66%

*These details are in line with Form No. MGT-7 prescribed by MCA.

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

Product/Service	NIC Code	% of total Turnover contributed
Plastic moulded parts	22207	48.98%
Trading of Accessories	45402	10.61%
Gear Shifter	29301	9.14%
Frame Chassis	29103	7.44%
Automotive Lighting	2740	7.86%
Automotive Emission Systems	29301	6.24%
Seat Structures	29302	1.25%
Other Manufacturing n.e.c.	32909	5.71%
Installation of fire protection and alarm system	43214	2.71%
Maintenance and Repair of motor vehicles	45200	0.03%

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		28	5	33
International		0	2	2

19 Markets served by the entity:

a. Number of locations

29*	27**
National (No. of States)	International (No. of Countries)

*Includes Union Territories

**Includes Aftermarket Division

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

1.168%

c. A brief on types of customers

With over four decades of experience in the two-wheeler, three-wheeler, and four-wheeler segments, the Entity primarily operates under a Business-to-Business (B2B) model, catering to Original Equipment Manufacturers (OEMs). Its distinguished client base includes leading automotive companies such as Mahindra & Mahindra, Bajaj Auto Limited, Honda Motors, Maruti Suzuki, Tata Motors, Toyota Kirloskar and Volkswagen (VW), among others.

IV. Employees

20 Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Employees					
1	Permanent (D)	1,921	1,790	93.18%	131	6.82%
2	Other than Permanent (E)	453	282	62.25%	171	37.75%
3	**Total employees (D + E)**	**2,374**	**2,072**	**87.28%**	**302**	**12.72%**

	S. No.	Particulars	Total (A)	Male		Female	
				No. (B)	% (B/A)	No. (C)	% (C/A)
Workers	4	Permanent (F)	932	895	96.03%	37	3.97%
	5	Other than Permanent (G)	8,156	5,822	71.38%	2,334	28.62%
	6	**Total Workers (F + G)**	**9,088**	**6,717**	**73.91%**	**2,371**	**26.09%**

b. Differently abled Employees and workers:

	S. No.	Particulars	Total (A)	Male		Female	
				No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled employees	1	Permanent (D)	4	4	100%	0	0%
	2	Other than Permanent (E)	0	0	0%	0	0%
	3	**Total differently abled employees (D + E)**	**4**	**4**	**100%**	**0**	**0%**

	S. No.	Particulars	Total (A)	Male		Female	
				No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled workers	4	Permanent (F)	0	0	0%	0	0%
	5	Other than Permanent (G)	64	51	79.69%	13	20.31%
	6	**Total differently able workers (F + G)**	**64**	**51**	**79.69%**	**13**	**20.31%**

21 Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	8*	1	12.50%
Key Management Personnel	5*	0	0.00%

*Includes only Lumax Auto Technologies Limited

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

		Male	Female	Total
FY 2025-26 (Turnover rate in current FY)	Permanent Employees	16.69%	22.13%	17.04%
	Permanent Workers	15.83%	59.34%	17.98%
FY 2024-25 (Turnover rate in previous FY)	Permanent Employees	19.98%	29.27%	20.47%
	Permanent Workers	14.49%	46.15%	16.25%
FY 2023-24 (Turnover rate in the year prior to the previous FY)	Permanent Employees	29.61%	28.89%	29.56%
	Permanent Workers	40.49%	61.71%	41.94%

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

23 (a) Names of holding/subsidiary/associate companies/joint ventures

S. no.	Names 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.	Lumax Mannoh Allied Technologies Limited	Subsidiary	55%	Yes
2.	IAC International Automotive India Private Limited*	Subsidiary	100%	Yes
3.	Lumax Cornaglia Auto Technologies Private Limited	Joint Venture	50%@	Yes
4.	Lumax Management Services Private Limited	Subsidiary	100%	Yes
5.	Lumax FAE Technologies Private Limited $	Subsidiary	84.03%	Yes

S. no.	Names 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)
6.	Lumax Jopp Allied Technologies Private Limited**	Joint Venture	50%@	Yes
7.	Lumax Yokowo Technologies Private Limited	Joint Venture	50%@	Yes
8.	Lumax Alps Alpine India Private Limited	Joint Venture	50%@	Yes
9.	Lumax Ituran Telematics Private Limited	Joint Venture	50%@	Yes
10.	Lumax Greenfuel Energy Solutions Private Limited (Formerly known as Lumax Resources Private Limited)#	Subsidiary	60%	Yes
11.	Lumax Autocomp Private Limited	Subsidiary	100%	Yes
12.	Lumax Auto Solutions Private Limited	Subsidiary	100%	Yes

@The financial of these entities have been consolidated with the financial of LATL as subsidiaries in terms of the provisions of Indian Accounting Standards.

*The Scheme of Amalgamation between IAC International Automotive India Private Limited ("Transferor Company") and Lumax Auto Technologies Limited ("Transferee Company") became effective from May 18, 2026 pursuant to the filing of certified true copy of the Hon'ble NCLT Order with the Registrar of Companies, Ministry of Corporate Affairs in Form INC-28 by both the Transferor Company and the Transferee Company, consequently the Transferor Company was dissolved without being wound up.

**Subsequent to the financial year under review, the Board of Directors of the Company at its Meeting held on May 08, 2026, have approved the divestment/sale of its entire equity stake aggregating to 50% of the paid-up equity share capital of Lumax Jopp Allied Technologies Private Limited ("LJAT"), to Jopp Holding GmbH, Germany, the Joint Venture Partner. Upon completion of the aforesaid transaction, LJAT shall cease to be a Joint Venture of the Company.

$Subsequent to the financial year under review, the Board of Directors of the Company in its meeting held on May 29, 2026 approved the proposal to acquire remaining stake of 15.97% in Lumax FAE Technologies Private Limited (LFAE) from its existing shareholder i.e., Francisco Albero S.A.U (FAE) and execution of the Share Purchase Agreement and other documents. Post this acquisition LFAE will become a wholly owned subsidiary of the Company.

#The Scheme of Arrangement for Amalgamation between Greenfuel Energy Solutions Private Limited ("Transferor Company"), a step-down subsidiary of Lumax Auto Technologies Limited ("the Company"), and Lumax Resources Private Limited ("Transferee Company"), a wholly owned subsidiary of the Company, along with their respective shareholders and creditors ("the Scheme") was sanctioned by the Hon'ble National Company Law Tribunal, Chandigarh Bench ("Hon'ble NCLT"), vide its order dated January 14, 2026 rectified as per the order dated January 27, 2026. The certified true copy of the said order was filed with the Registrar of Companies, Ministry of Corporate Affairs, through Form INC-28 on February 03, 2026 and accordingly, the Scheme became effective from February 03, 2026.

Consequent to the Scheme becoming effective, the Shareholder(s) of Transferor Company except Transferee Company (along with its Nominees) were allotted equity shares comprising forty percent (40%) of the equity stake of Transferee Company. Accordingly, the Transferee Company namely Lumax Resources Private Limited ceased to be a wholly owned subsidiary of the Company. However, it continues to be a Subsidiary of the Company.

Further, in terms of the Scheme, the name of Lumax Resources Private Limited was changed to Lumax Greenfuel Energy Solutions Private Limited and a fresh Certificate of Incorporation pursuant to change of name to this effect has been issued by the Registrar of Companies, Ministry of Corporate Affairs on April 22, 2026.

VI. CSR Details

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

Yes

(ii) Turnover (in ₹)

4,870.33 Cr

(iii) Net worth (in ₹)

1,210.21 Cr

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then Provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of Complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of Complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	Nil	Nil	-	Nil	Nil	-
Investors (other than shareholders)	No	Nil	Nil	-	Nil	Nil	-
Shareholders	Yes	Nil	Nil	-	Nil	Nil	-
Employees and Workers	Yes	Nil	Nil	-	Nil	Nil	-
Customers	Yes	152	0	All issues were Resolved	116	0	All issues were Resolved

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
Value Chain Partners	No	Nil	Nil	-	Nil	Nil	-
Other (please specify)	-	Nil	Nil	-	Nil	Nil	-

All complaints were resolved within the respective quarters.

While the Entity does not have a standalone policy specifically for shareholder grievance redressal, it provides access to the Online Dispute Resolution (ODR) portal for resolving disputes in the Indian securities market, with details available on its website. Link: https://www.lumaxworld.in/lumaxautotech/online-dispute-resolution.html

The Entity engages with a diverse range of stakeholders, including customers, suppliers, employees/workers, business partners, the Board of Directors, promoters, government bodies, industry associations, communities, society, and investors. It has established a comprehensive grievance redressal framework supported by multiple policies and procedures across its operations. These include a Vigil Mechanism/Whistle Blower Policy, an Anti-Bribery Policy, and a Policy on the Prevention of Sexual Harassment of Women at the Workplace, all of which provide structured channels for raising concerns and reporting grievances.

Additionally, an escalation matrix is in place to address grievances from productive suppliers, while the Legal and Secretarial Department manages concerns raised by other stakeholder groups, ensuring timely and appropriate resolution.

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

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

S. no.	Material issue identified	Indicate whether risk Or opportunity (R/O)	Rationale for identifying the risk/opportunity
1.	Waste Management		**Opportunities** 1. Enhance operational performance while optimizing costs 2. Create new revenue opportunities while reducing environmental impact **Risks** 1. Initial capital investments and process changes may temporarily impact profitability and efficiency 2. Addressing technological limitations requires careful planning and dedicated resources
2.	Water Management		**Opportunity:** 1. Demonstrating environmental responsibility while advancing corporate sustainability objectives **Risk:** 1. As freshwater availability continues to decline, its importance in critical operations—such as manufacturing and cooling—becomes increasingly significant. Any disruption caused by shortages or contamination can severely impact operations, underscoring the urgent need for robust and sustainable water management practices.
3.	Energy Management		**Opportunities:** 1. Reduce dependence on non-renewable energy sources 2. Enhance operational resilience while minimizing the risk of downtime 3. Align with stakeholder expectations and reinforce environmental responsibility 4. Promote employee awareness and cultivate a culture of sustainability **Risks:** 1. Dependence on emerging energy management technologies may introduce maintenance challenges, reliability concerns, and integration issues with existing systems 2. Initial investments and operational changes may temporarily impact profitability

Opportunity Risk

In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
Adaptation/Mitigation Measures: 1. Adopt a strategic approach to planned investments 2. Implement a flexible and adaptive compliance framework 3. Embrace technological advancements and innovative solutions 4. Promote continuous improvement and responsiveness	**Positive Implications:** 1. Adopting effective waste management systems enables the organization to optimize operations, reduce costs, and enhance resource efficiency. It supports regulatory compliance and strengthens the organization's reputation as a sustainable and responsible business. Additionally, this proactive approach fosters innovation and can create new revenue opportunities through recycling and recovery initiatives. **Negative Implications:** 1. Modernizing infrastructure and implementing advanced waste management systems may require significant upfront investment. Additionally, managing diverse waste streams may necessitate specialized expertise and technical knowledge for effective handling.
Adaptation/Mitigation Measures: 1. Conduct detailed assessments to identify potential water-related risks and operational vulnerabilities 2. Improve water efficiency by adopting water-saving technologies and expanding wastewater treatment infrastructure 3. Ensure regular maintenance and continuous monitoring of water systems 4. Explore alternative water sources, such as rainwater harvesting and greywater reuse, to meet operational needs	**Positive Implications:** 1. Effective water management can deliver significant cost savings by reducing water consumption, lowering treatment expenses, and improving operational efficiency 2. It also mitigates financial risks associated with water scarcity and reduces the likelihood of operational disruptions due to water-related challenges
Adaptation/Mitigation Measures: 1. Dependence on emerging energy management technologies may introduce maintenance challenges, reliability concerns, and integration issues with existing systems 2. Initial investments and operational changes may temporarily impact profitability	**Positive Implications:** 1. Efficient energy management can deliver significant long-term cost savings by reducing overall energy consumption 2. A strong commitment to sustainability and energy efficiency enhances relationships with investors and customers, strengthening brand loyalty and improving financial performance 3. Reduced reliance on non-renewable energy sources helps mitigate risks related to energy price volatility and supply disruptions, leading to more stable operational costs **Negative Implications:** 1. Initial capital investment and setup costs for implementing energy management initiatives can be substantial.

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S. no.	Material issue identified	Indicate whether risk Or opportunity (R/O)	Rationale for identifying the risk/opportunity
4.	GHG Emissions		**Opportunity:** 1. Promote environmental responsibility while advancing broader corporate sustainability objectives **Risk:** 1. Addressing Scope 3 greenhouse gas (GHG) emissions across the value chain is complex and requires extensive coordination with external partners, presenting significant challenges.
5.	Occupational Health and Safety		**Opportunity:** 1. Create a safer and more efficient workplace, strengthening overall organizational resilience 2. Proactively reduce risks and prevent safety-related incidents **Risk:** 1. Inadequate occupational health and safety (OHS) practices can lead to workplace accidents, injuries, and health issues, significantly affecting employee well-being and productivity. Such incidents can also disrupt business operations, halt production, and result in substantial delays.
6.	Employee Wellbeing		**Opportunity:** 1. Enhances employee morale, satisfaction, and retention by fostering a secure and supportive work environment where employees feel valued and protected 2. Boosts employee engagement and motivation, contributing to a positive workplace culture that encourages productivity and long-term commitment
7.	Customer Satisfaction		**Opportunity:** 1. Enhanced customer loyalty and repeat business 2. Improved customer retention 3. Increased operational efficiency

	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
	Adaptation/Mitigation Measures: 1. Promote transparent communication and strong collaboration with suppliers 2. Implement robust data systems to capture accurate and comprehensive information from a diverse supplier base 3. Conduct training and awareness programs to embed sustainable practices across the supply chain 4. Establish continuous monitoring and evaluation mechanisms to track compliance and support ongoing improvement	**Positive Implications:** 1. Measuring Scope 3 emissions can identify opportunities for cost savings and improve supply chain efficiency 2. Collaborating with suppliers on sustainability initiatives strengthens relationships, builds trust, and can deliver long-term financial benefits **Negative Implications:** 1. Achieving accurate Scope 3 emissions reporting can be costly, requiring investment in robust data collection and management systems 2. Engaging suppliers in emissions tracking may require additional resources, training, and capacity-building efforts
	Adaptation/Mitigation Measures: 1. Provide continuous training to employees on safety procedures and protocols 2. Develop and maintain robust emergency response plans to effectively manage unforeseen incidents 3. Establish and strictly enforce comprehensive safety policies across the organization 4. Conduct regular safety audits to identify and mitigate potential hazards	**Positive Implications** 1. Lower accident rates reduce downtime and associated costs from workplace injuries 2. Improved safety measures can lead to reduced insurance premiums, delivering direct cost savings 3. Higher employee morale and retention contribute to lower turnover-related expenses **Negative Implications** 1. Ineffective implementation of OHS practices may lead to unexpected financial losses, including fines for non-compliance 2. Ongoing costs are incurred for the maintenance and upkeep of safety equipment and facilities 3. Employee dissatisfaction may adversely affect productivity levels
	–	**Positive Implications** 1. Focusing on employee well-being enhances productivity and fosters a positive organizational culture. It helps attract and retain top talent while reducing absenteeism-related risks. Although it may involve initial and ongoing costs, the long-term benefits include improved operational efficiency, reduced healthcare expenses, and stronger stakeholder trust.
	–	**Positive Implications:** 1. Ensuring customer satisfaction is essential, as it drives repeat purchases, strengthens customer loyalty, and enhances marketing efficiency. Conversely, neglecting customer satisfaction can lead to increased operational costs due to complaints and product returns. Therefore, maintaining high levels of customer satisfaction remains a top priority.

S. no.	Material issue identified	Indicate whether risk Or opportunity (R/O)	Rationale for identifying the risk/opportunity
8.	DEI		**Opportunity:** 1. Fostering a culture of innovation and creativity that drives fresh insights and supports product development 2. Enhanced customer engagement and stronger market differentiation **Risk:** 1. Ineffective DEI initiatives may inadvertently undermine teamwork and collaboration.
9.	R&D		**Opportunity:** 1. Research and development, along with innovation, play a crucial role in creating high-quality products and driving innovative solutions, enhancing efficiency, and reducing environmental impact.
10.	CSR		**Opportunity:** 1. Participating in Corporate Social Responsibility (CSR) activities strengthens community relationships by demonstrating our commitment to responsible and ethical corporate citizenship.
11.	Code of Conduct		**Opportunity:** 1. A well-defined Code of Conduct promotes strong corporate governance and ethical behavior, reduces risks, enhances operational efficiency, and strengthens relationships with stakeholders.
12.	Regulatory Compliance		**Opportunity:** 1. Adhering to regulatory requirements is essential to meet stringent industry standards related to safety, environment, and quality. Ensuring compliance helps the organization avoid costly fines, penalties, and legal liabilities associated with violations. **Risk:** 1. Failure to comply with regulations can damage the organization's reputation, erode customer trust, and lead to financial penalties. These consequences can adversely impact revenue and threaten long-term sustainability.

	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
	Adaptation/Mitigation Measures: 1. Provide mandatory training for all employees on DEI principles, unconscious bias, and fostering a respectful workplace 2. Establish and clearly communicate comprehensive DEI policies, guidelines, and procedures	**Positive Implications :** 1. Adopting DEI initiatives brings diverse perspectives that enhance problem-solving and drive product innovation 2. A strong commitment to DEI helps attract and retain a broader talent pool, thereby improving overall workforce quality **Negative Implications:** 1. Implementing and sustaining DEI programs may require significant resources for training, policy development, and ongoing oversight 2. If poorly executed, DEI initiatives may risk damaging the entity's reputation by appearing insincere or ineffective
	-	**Positive Implications:** 1. Investing in Research and Development (R&D) is essential for the organization, enabling product innovation, enhancing customer satisfaction, improving cost efficiency, and adopting emerging technologies. These efforts position the organization as a forward-thinking and reliable partner for its customers.
	–	**Positive Implications:** 1. Participating in social responsibility initiatives strengthens the organization's connection with the community, fostering collaboration and shared growth. These efforts create a positive impact, build goodwill, and enhance community trust and loyalty.
	–	**Positive Implications:** 1. Implementing and adhering to a robust Code of Conduct enhances the entity's reputation as an ethical and reliable organization, strengthening customer loyalty and brand image. Clear ethical guidelines also help mitigate legal risks and foster a positive workplace culture.
	Mitigation Measures: 1. Conduct continuous compliance monitoring and periodic audits 2. Provide regular employee training and awareness programs 3. Maintain proactive engagement with regulatory authorities 4. Perform routine risk assessments to identify and mitigate potential issues	**Positive Implications:** 1. Proactive regulatory management reduces the risk of fines, penalties, and legal complications, safeguarding the organization's financial stability 2. Demonstrating strong regulatory compliance builds trust among investors, customers, and regulators, strengthening key relationships 3. Compliance ensures lawful operations, providing a solid foundation for sustainable long-term growth **Negative Implications:** 1. Failure to comply with regulations can result in fines, lawsuits, and financial penalties 2. Non-compliance may damage the organization's reputation and lead to potential revenue loss

S. no.	Material issue identified	Indicate whether risk Or opportunity (R/O)	Rationale for identifying the risk/opportunity
13.	Risk & Crisis Management		**Opportunity:** 1. Strengthening resilience to withstand potential disruptions 2. Proactively anticipating and planning for risks to mitigate threats, positioning the organization as reliable and well-prepared
14.	Data Security		**Opportunity:** 1. Implementing a robust data security system reduces the risk of cyberattacks, minimizes downtime, and helps maintain productivity. **Risk:** 1. Keeping up with evolving security standards and continuously monitoring and updating protocols can be challenging and resource-intensive.
15.	Sustainable Procurement		**Opportunity:** 1. Demonstrating a strong commitment to corporate sustainability goals **Risk:** 1. Requiring all suppliers to adhere to sustainability standards may increase complexity in supply chain management.
16.	Stakeholder Management		**Opportunity:** 1. Building trust and fostering positive relationships with stakeholders 2. Engaging stakeholders in decision-making and addressing their concerns to effectively mitigate risks

	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
	-	**Positive Implications:** 1. Robust risk and crisis management strategies help reduce financial losses, enhance organizational resilience, lower insurance premiums, and strengthen investor confidence. Proactive measures such as risk assessments, crisis preparedness, staff training, and clear communication ensure readiness to respond effectively, safeguarding reputation and ensuring business continuity.
	Mitigation Measures: 1. Conduct regular security audits and continuous monitoring to identify and address vulnerabilities promptly 2. Implement training programs to ensure employees understand security protocols and can recognize potential threats	**Positive Implications:** 1. Strong data security builds customer trust, fostering loyalty and repeat business 2. A strong reputation for data security enhances the organization's brand credibility 3. Effective security measures improve operational efficiency and system reliability **Negative Implications:** 1. Implementing and maintaining robust data security requires continuous investment in technology and can be resource-intensive.
	Mitigation Measures: 1. Strengthen partnerships with suppliers to align on sustainability goals and practices 2. Provide training and support to help suppliers meet required standards 3. Conduct regular supplier audits to ensure compliance with sustainability criteria 4. Embed sustainability requirements into contracts and Service Level Agreements (SLAs), clearly defining expectations and consequences for non-compliance	**Positive Implications:** 1. Sustainable procurement optimizes resource utilization and reduces waste, enhancing operational efficiency 2. Adopting sustainable procurement practices can strengthen competitive advantage and support long-term profitability **Negative Implications:** 1. Implementing sustainable practices may increase supply chain complexity, requiring greater coordination and management 2. Addressing these challenges effectively requires strong supplier collaboration, efficient cost management, and investment in technology
	–	**Positive Implications:** 1. Effective stakeholder management is essential for sustaining customer satisfaction, attracting investors, and strengthening community relationships. By prioritizing clear communication, transparency, and responsiveness to stakeholder concerns, the organization can enhance financial performance, mitigate risks, and capitalize on growth opportunities in a competitive market.

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.

S. No	Disclosure questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and management processes									
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	The policies mandated under the Companies Act, 2013, and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, are available on the Entity's website: https://www.lumaxworld.in/lumaxautotech/policies.html Other internal policies are available within the Entity and are not accessible to the public.								
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, some of the Entity policies such as Vigil Mechanism/Whistleblower Policy are extended to Entity's value chain partners.								
4	Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	• IATF 16949:2016 (Automotive Quality Management System) • ISO 14001:2015 (Environment Management System) • ISO 45001:2018 (Occupational Health and Safety Management Systems) • ISO 27001:2022 (Information Security Management Systems) • ISO 50001:2018 (Energy Management) • ISO 9001:2015 (Quality Management System)								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Entity has developed a comprehensive ESG Roadmap outlining specific commitments, goals, and measurable Environmental and Social KPIs to be achieved over a three-year period, commencing from the end of FY 2024–25. Key priorities include: 1. Implementing waste management initiatives based on the principles of Reduce, Reuse, and Recycle (3Rs) 2. Achieving water neutrality 3. Transitioning to 100% renewable energy for all energy requirements by FY 2027-28, considering the baseline of FY 2023-24 4. Achieving zero workplace fatalities 5. Conducting regular employee engagement surveys and maintaining a robust grievance redressal mechanism 6. Increasing female workforce representation by 25% 7. Enforcing a strict zero-tolerance policy for any breach of the Code of Conduct 8. Implementing a Customer Satisfaction Survey and formalizing a customer grievance resolution framework 9. Mitigating all identified ESG-related risks 10. Ensuring zero data security incidents 11. Achieving full compliance with the Sustainable Procurement Policy This roadmap reflects the Entity's strategic commitment to integrating ESG principles into its core operations and driving long-term sustainable growth.								

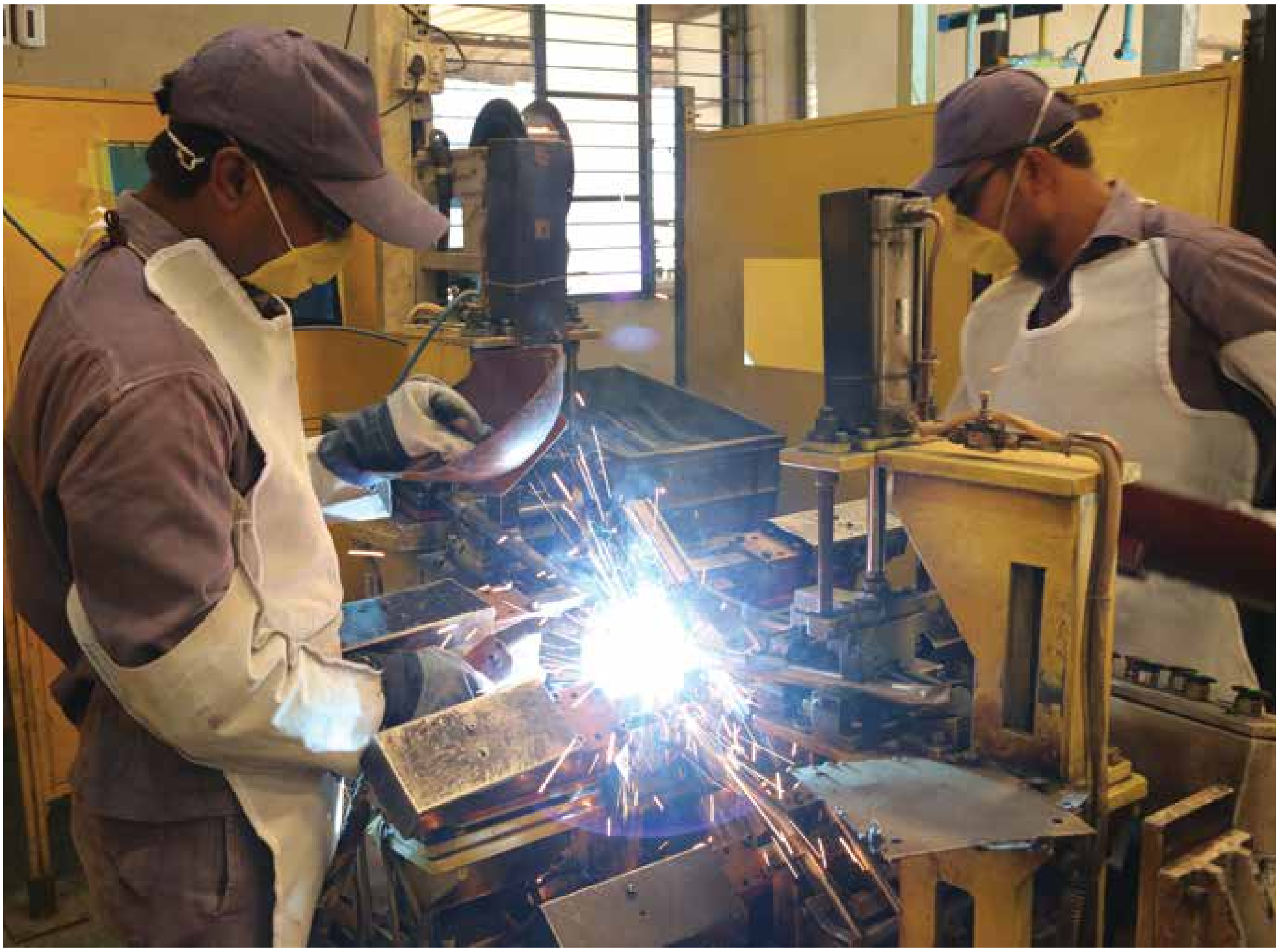
S. No	Disclosure questions	P1 P2 P3 P4 P5 P6 P7 P8 P9
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met	The Entity has developed a strategic roadmap with clearly defined commitments, objectives, and measurable targets to guide its performance over the coming years. Supported by focused initiatives and a structured implementation approach, the roadmap reinforces the Entity's commitment to accountability, operational excellence, and continuous improvement. Through effective execution and regular monitoring of progress, the Entity aims to achieve its stated goals and enhance its overall performance in future reporting periods.
	Governance, leadership, and oversight	
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Lumax's long-term strategy is firmly anchored in ESG principles, with a strong emphasis on creating sustainable value for its stakeholders - people, communities, and the planet. For Lumax, ESG extends beyond compliance and is focused on delivering meaningful and measurable impact. As a global leader in automotive lighting, the Entity's mission and core values guide its approach and ensure alignment with its broader purpose. The Board of Directors has endorsed a comprehensive three-year ESG strategy and roadmap, with key milestones and progress detailed in the ESG section of this Annual Report.
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr Sanjay Mehta, Director of the Company, is responsible for implementation and oversight of the business responsibility policies. Name: Mr Sanjay Mehta Designation: Director DIN: 06434661 Telephone: 0124-4760000 E-mail : contactbrsr.latl@lumaxmail.com
9	Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.	No specified Committee of the Board has been formed to handle sustainability-related issues. However, Mr Sanjay Mehta, Director, is responsible for decision-making on sustainability-related issues. Name: Mr Sanjay Mehta Designation: Director DIN: 06434661 Telephone: 0124-4760000 E-mail : contactbrsr.latl@lumaxmail.com

10 Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/ Committee of the Board/Any other Committee 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	Yes, the Entity's policies are periodically reviewed by Department Heads, Business Heads, and Executive Directors to assess their effectiveness and implement necessary updates. This structured review process ensures that policies remain current, relevant, and aligned with the Entity's operational and strategic objectives.	Need-based
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Entity maintains full compliance with all statutory requirements applicable to the Principles. Any instances of non-compliance, if identified, are promptly addressed under the oversight of the Board.	Need-based

		P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	No, the Entity has not undertaken any independent assessment or evaluation of its policies through an external agency.								

		P1	P2	P3	P4	P5	P6	P7	P8	P9
12	If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:	Not Applicable								
	The entity does not consider the Principles material to its business (Yes/No)									
	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 programmes on any of the Principles during the financial year:

Segment	Total number of training and Awareness programmes held	% age of persons in respective category covered by the awareness programmes
Board of Directors	2	100%
Key Managerial Personnel	2	100%
Employees other than BoD and KMPs	2,216*	75.61%
Workers	2,217*	99.14%

*Note: Some trainings were common to employees and workers

Topics/principles covered under the training and its impact

Safety, Health & Environment (SHE/EHS)

Safety Awareness

Industrial Safety at Workplace

General Work Safety

Workplace Safety

Road Safety

Electrical Safety

Machine Safety

Chemical Safety

Fire Safety/Fire Fighting

Emergency Evacuation/Mock Drill

First Aid & CPR

PPE Usage & Safety

HIRA (Hazard Identification & Risk Assessment)

KYT (Kiken Yochi Training)

LOTO (Lockout Tagout)

Near Miss Reporting

Unsafe Act & Unsafe Condition

Work Permit System

Hot Work Safety

Fall Protection & Ladder Safety

Forklift Safety

Lift/Lifting Safety

Crane & Hoist Safety

Occupational Health, Safety & Environment

Environmental Management System (EMS)

ISO 14001 Awareness

ISO 45001 Awareness

OHSAS Awareness

Energy Management/ISO 50001

Waste Management

ESG Awareness

Safety Culture Development

BCM (Business Continuity Management)

Quality & Core Tools

APQP

PPAP

FMEA/AIAG VDA FMEA/DFMEA/PFMEA

SPC

MSA

7QC Tools

QCC

8D Methodology

CAPA

Why-Why Analysis

Problem Solving Tools

Poka Yoke

Control Plan

GD&T

Product & Process Audit

Supplier Audit

Internal Audit

Internal Auditor – IATF

IATF 16949 Awareness

QMS Awareness

Customer Complaint Handling

Customer Specific Requirements

Quality Defect Analysis

Rejection Handling

Quality Function Deployment (QFD)

Process Validation

NPD (New Product Development)

Moulding Defect Analysis

Manufacturing & Operations

Lean Manufacturing

TPM Awareness

OEE & 16 Losses

Kaizen/5S

Standard Work

Hoshin Kanri

SMED

Autonomous Maintenance

Preventive Maintenance

Predictive Maintenance

PM Analysis

Mould Maintenance

Injection Moulding Process

Plastic Processing

PLC & Robotics

Pneumatic & Hydraulic Systems

Material Handling

Inventory Management

FIFO/Kanban

Production Planning

SAP Modules (MM/PP/QM/SD/FI/PM)

GST Awareness

Store Management

Purchase Requisition/PR-PO

Dispatch Process

Packaging Solutions

Manufacturing Process Training

Process Safety

Utility Equipment Operations

HR, Legal, Compliance & Governance

POSH Awareness

Anti-Bribery & Code of Conduct

Whistleblower Policy

Legal Register and Compliance Obligations

Compliance Obligations and Internal Audit

Statutory Provisions governing Related Party Transactions

CSR Awareness

HR Policy

Payroll Management

Employee Engagement

Leadership Skills

Supervisory Development

Team Building

Communication Skills

Conflict Management

Negotiation Skills

Emotional Intelligence

Time Management

Stress Management

Work-Life Balance

Customer Centricity

People Management

Accountability Skills

Business Etiquettes

Integrity & Honesty

Behavioral Skills

Digital, IT & Office Skills

Advanced Excel/MS Office

Cyber Security

AI & HR Analytics

Industry 4.0

Computer Skills

Presentation Skills

AutoCAD

Specialized Technical Trainings

CMM Scanning & Drawing

Welding Training & Certification

Laser Welding

Electrical Troubleshooting

PLC Troubleshooting

Robotics Operation

Paint Shop Process

PCB Handling

SAP System Training

Mould Flow Analysis

Inspection Standards

Measurement Instruments

Product Knowledge

Lighting Regulatory Requirements

Thrive Project: Leadership Development Program

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	Nil	Nil	0	Not Applicable	No
Settlement	Nil	Nil	0	Not Applicable	No
Compounding fee	Nil	Nil	0	Not Applicable	No

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

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
There were no cases where monetary or non-monetary actions have been appealed.	

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

Yes, the Entity has an Anti-Corruption and Anti-Bribery Policy in place, which is accessible to all employees through the Entity's intranet. The Entity is committed to upholding the highest standards of business conduct and corporate governance, with a strict zero-tolerance approach towards bribery and corruption.

The Policy outlines comprehensive procedures to prevent any involvement in bribery, corruption, or facilitation payments. Compliance with the Policy is mandatory for all employees, as well as for business partners acting on behalf of the Entity, regardless of their location.

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	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

6 Details of complaints with regard to conflict of interest:

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

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

No instances of corruption or conflicts of interest were reported during the current financial year. Accordingly, no corrective actions were required.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	85.06	90.47

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	-	-
	b) Number of trading houses where purchases are made from	-	-
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of sales	a) Sales to dealers/distributors as % of total sales	9.40%	11.40%*
	b) Number of dealers/distributors to whom sales are made	790	415
	c) Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors	19.20%	21.35%
Share of RPTs in	a) Purchases (Purchases with related parties/Total Purchases)	7.50%	10.78%
	b) Sales (Sales to related parties/Total Sales)	8.16%	11.73%
	c) Loans & advances (Loans & advances given to related parties/ Total loans & advances)	0.11%	0.30%
	d) Investments (Investments in related parties/Total Investments made)	47.60%	40.33%

*Note: The data for financial year 2024-25 has been restated to enhance accuracy and clarity in reporting, in accordance with the guidelines outlined in Point 5 annexure 17 of SEBI's circular dated November 11, 2024.

LEADERSHIP INDICATORS

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

Total number of awareness programmes held	Topics/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
3	8D and PPAP (Principle 9 and Principle 2) Human Error Prevention (Principle 3 and Principle 4) Supplier Process Change Management (Principle 9 and Principle 2)	8.82%

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

Yes, the Entity has established a Code of Conduct for the Board of Directors and Senior Management, which clearly defines their roles and responsibilities. The Code requires them to act with integrity and in good faith, consistently working to advance the Entity's business objectives in the best interests of all stakeholders, including employees, shareholders, and the broader community.

It emphasizes prioritizing the Entity's interests and avoiding any relationships, activities, or engagements that may give rise to actual or perceived conflicts of interest. In the event of a potential conflict, full and transparent disclosure to the Board of Directors and the Audit Committee is required.

2 PRINCIPLE

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.

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	31.29%	18.11%	During the financial year, the Entity, along with its subsidiaries and joint ventures, made capital and research & development investments to improve the environmental and social performance of its operations and products. Key areas of investment included: - Renewable energy infrastructure to increase clean energy usage and reduce emissions. - Water treatment, recycling, and conservation systems to strengthen water stewardship. - Energy-efficient utilities and equipment to optimize energy consumption. - Process automation and advanced manufacturing technologies to improve quality, reduce waste, and enhance productivity. - Occupational health, safety, and fire protection infrastructure to provide a safer workplace. - Sustainable product design, testing, and research capabilities to support product innovation and lifecycle improvements. - Digital manufacturing, traceability, and workforce capability enhancement through digital solutions.
Capex	55.78%	59.12%*	

*Note: The data for financial year 2024-25 has been restated to enhance accuracy and clarity in reporting, in accordance with the guidelines outlined in Point 5 annexure 17 of SEBI's circular dated November 11, 2024.

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

Lumax Auto Technologies Limited (LATL) has established Sustainable Sourcing Procedures that are currently being implemented across their operations. Following the acquisition of Greenfuel during the current financial year, the Entity is in the process of extending and implementing these Sustainable Sourcing Procedures within Greenfuel to align its procurement practices with the Group's sustainability commitments.

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

19.27%

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 (d) other waste.

The Entity's products are supplied directly to Original Equipment Manufacturers (OEMs), which limits its ability to retrieve them at the end of their life cycle. Nevertheless, the Entity actively participates in the Extended Producer Responsibility (EPR) framework for plastics used for packaging and distribution processes.

Given that plastics may follow multiple disposal pathways, direct reclamation presents inherent challenges. Through its involvement in the EPR system, the Entity ensures that such materials are responsibly recycled, reused, or recovered at the end-of-life stage, thereby supporting effective waste management and environmental sustainability.

4 Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No)

Yes

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

EPR registration has been obtained for all applicable plants under the Importer and Brand Owner categories except for two plants which are under progress.

LEADERSHIP INDICATORS

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

NIC Code	Name of Product/Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
The entity has conducted life cycle assessment for high volume product of 2 plants. Results are awaited.					

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
The entity has conducted life cycle assessment for high volume product of 2 plants. Results are awaited.		

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

Indicate input material	Recycled or reused input material to total material	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Reused or recycled raw materials are not utilized in the production processes.		

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	As a B2B Tier-1 supplier, the Entity's business model is focused on supplying products directly to OEM customers and does not include the reclamation of products or packaging at the end of their life cycle.					
E-waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
As a B2B Tier-1 supplier, the Entity's business model focuses on supplying products directly to OEM customers and does not extend to the reclamation of products or packaging at the end of their life cycle.	

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3 PRINCIPLE

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

ESSENTIAL INDICATORS

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number	% (F/A)
Permanent employees											
Male	1,790	1,790	100%	1,790	100%	0	0%	1,701	95.03%	1,701	95.03%
Female	131	131	100.0%	131	100.0%	131	100%	0	0%	121	92.37%
Total	**1,921**	**1,921**	**100%**	**1,921**	**100.0%**	**131**	**6.82%**	**1,701**	**88.55%**	**1,822**	**94.85%**
Other than Permanent employees											
Male	282	282	100%	282	100%	0	0.00%	0	0.00%	282	100%
Female	171	171	100%	171	100%	0	0.00%	0	0.00%	171	100%
Total	**453**	**453**	**100%**	**453**	**100%**	**0**	**0.00%**	**0**	**0.00%**	**453**	**100%**

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

Category	% of Worker Covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	895	895	100%	895	100%	0	0.00%	598	66.82%	848	94.75%
Female	37	37	100%	37	100%	37	100%	0	0.00%	37	100%
Total	**932**	**932**	**100%**	**932**	**100%**	**37**	**3.97%**	**598**	**64.16%**	**885**	**94.96%**
Other than Permanent workers											
Male	5,822	5,822	100%	5,822	100%	0	0.00%	0	0.00%	2,462	42.29%
Female	2,334	2,334	100%	2,334	100%	2,334	100%	0	0.00%	878	37.62%
Total	**8,156**	**8,156**	**100%**	**8,156**	**100%**	**2,334**	**28.62%**	**0**	**0.00%**	**3,340**	**40.95%**

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	0.11%	0.14%

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

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers Covered as a % of total workers	Deducted and Deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers Covered as a % of total workers	Deducted and Deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100.00%	100.00%	Y
Gratuity	100%	100%	Y	100.00%	100.00%	Y
ESI	100%	100%	Y	100.00%	100.00%	Y
Others – please specify	0.00%	0.00%	N.A	0.00%	0.00%	N.A

Note: *All applicable employees, as required by the Act, were covered.

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 Entity's premises and offices are accessible to differently abled employees and workers. However, access to certain locations and manufacturing units may be restricted due to safety considerations and the specific design and layout of those areas.

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

Yes, the Entity has implemented an Equal Opportunity Policy in accordance with the Rights of Persons with Disabilities Act, 2016. The policy is accessible to employees through the Entity's intranet.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100.0%	98.00%	Not Applicable	Not Applicable
Female	60.0%	100%	100%	100%
Total	**96.36%**	**98.11%**	**100%**	**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.**

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, the Entity's Vigil Mechanism/Whistle-blower Policy is applicable to all categories of permanent employees and workers. It provides adequate safeguards against any form of unfair treatment for individuals raising concerns and allows direct access to the Chairman of the Audit Committee in appropriate or exceptional cases.
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 association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	**1,921**	**0**	**0.00%**	**1,665**	**0**	**0.00%**
Male	1,790	0	0.00%	1,569	0	0.00%
Female	131	0	0.00%	96	0	0.00%

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Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Workers	**932**	**403**	**43.24%**	**883**	**473**	**53.57%**
Male	895	402	44.92%	829	469	56.57%
Female	37	1	2.70%	54	4	7.41%

8 Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1,790	1,790	100%	1,307	73.02%	1,569	1,130	72.02%	1,240	79.03%
Female	131	131	100%	70	53.44%	96	57	59.38%	81	84.38%
Total	**1,921**	**1,921**	**100%**	**1,377**	**71.68%**	**1,665**	**1,187**	**71.29%**	**1,321**	**79.34%**
Workers										
Male	895	895	100%	742	82.91%	829	810	97.71%	626	75.51%
Female	37	37	100%	25	67.57%	54	54	100.00%	33	61.11%
Total	**932**	**932**	**100%**	**767**	**82.30%**	**883**	**864**	**97.85%**	**659**	**74.63%**

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	1,790	1,741	97.26%	1,569	1,471	93.75%
Female	131	80	61.07%	96	91	94.79%
Total	**1,921**	**1,821**	**94.79%**	**1,665**	**1,562**	**93.81%**
Workers						
Male	895	653	72.96%	829	607	73.22%
Female	37	37	100%	54	53	98.15%
Total	**932**	**690**	**74.03%**	**883**	**660**	**74.75%**

10 Health and safety management system:

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

Yes, the Entity has implemented a robust Occupational Health and Safety (OHS) Management System as an integral part of its operations, aimed at fostering a safe, healthy, and environmentally responsible workplace. The system is certified under ISO 45001:2018 and currently covers 97.44% of its plants.

Key measures include Permit-to-Work (PTW) systems, monthly safety performance reviews, SAFE audits, accident investigations, regular medical check-ups, risk assessments, and monitoring of waste and carbon footprint. Specialized procedures are in place for equipment testing, contractor safety, fire equipment maintenance, and induction programs for new joiners.

Comprehensive emergency response plans address scenarios such as fire, explosions, accidents, hazardous spills, pollution control failures, food poisoning, and natural calamities. Regular training sessions and mock drills are conducted to enhance preparedness. The Entity remains committed to continuous improvement, regulatory compliance, waste reduction, and innovation to prevent pollution, injuries, and occupational illnesses.

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

The Entity adopts a comprehensive approach to identifying work-related hazards and assessing risks for both routine and non-routine activities, in accordance with established Standard Operating Procedures (SOPs).

1. **Hazard Identification and Risk Assessment (HIRA):**

   HIRA is conducted and periodically reviewed to systematically evaluate the work environment and operational tasks. It identifies potential hazards that may impact employees, visitors, or the surrounding ecosystem. Each risk is assessed based on its likelihood and potential impact, and appropriate control measures are implemented to mitigate identified risks.

2. **Health and Safety Inspections:**

   Regular inspections and audits are carried out to assess the effectiveness of the Entity's environmental, health, and safety (EHS) policies and practices. These reviews help identify areas for improvement, ensure compliance with regulatory requirements, and support the implementation of corrective action plans.

For routine activities, the Entity utilizes a comprehensive 188-point Safety Audit Checklist covering various operational aspects. For non-routine activities, such as work at heights or excavation, a Permit-to-Work (PTW) system, along with additional hazard identification measures, is employed to ensure safe execution.

Furthermore, employees actively contribute to hazard identification by reporting risks during meetings and submitting suggestions. This participatory approach enhances the effectiveness of the Occupational Health and Safety Management System.

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

Yes, the Entity has established procedures that enable workers to report work-related hazards and exercise their right to withdraw from situations they believe pose a risk to their health or safety, without fear of reprisal.

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

Yes, the Entity provides employees and workers with access to non-occupational medical and healthcare services.

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

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	Nil	Nil
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil

Safety Incident/Number	Category*	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

***Including in the contract workforce**

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

The Entity places the highest priority on the health and safety of its employees, recognizing them as its most valuable asset. To uphold this commitment, it has established a robust Occupational Health and Safety (OHS) Management System aligned with international standards and continuously strengthened through strategic initiatives and employee engagement.

Certifications and Standards

- **ISO 45001:2018 Certified:** 97.44% of the Entity's plants are certified under ISO 45001
- **ISO 14001:2015 Certified:** Environmental management systems are implemented to support safe and sustainable operations
- **Comprehensive Safety Policies:** Multiple policies are in place to address a wide range of workplace hazards and reinforce safe practices

Risk Prevention and Monitoring

- **Daily Safety Patrols:** Conducted by Plant Heads, Maintenance Heads, and Safety Officers to identify and address unsafe conditions
- **Regular Safety Audits:** Internal reviews and periodic corporate audits using structured checklists ensure compliance and continuous improvement
- **Permit-to-Work (PTW) System:** Implemented to regulate hazardous activities, supported by a dedicated Contractor Communication Policy

Training and Emergency Preparedness

- **Safety Induction Programs:** Mandatory for all new employees
- **Process-Specific Training:** Focused on operational hazards, supported by regular emergency drills
- **Ergonomic Safety Measures:** Implemented to promote employee well-being and prevent injuries
- **Emergency Response Plans:** Cover scenarios such as fire, explosions, hazardous leaks, natural disasters, food poisoning, and equipment failures

Health and Medical Support

- **Annual Health Check-ups:** Conducted for employees across operational units
- **On-site Medical Facilities:** Equipped with essential emergency care and first-aid provisions
- **Access to Non-occupational Healthcare:** Provided to all employees and workers

Performance and Continuous Improvement

- **Safety Assurance Systems:** Monitor performance through defined KPIs
- **Accident Investigations and Risk Assessments:** Conducted regularly to identify root causes and implement corrective actions
- **Environmental Monitoring:** Includes tracking of carbon footprint and waste management to align with broader safety and sustainability goals

Safety Culture and Engagement

- **Visual Safety Communication:** Signage and shop-floor visuals enhance awareness
- **Awareness Initiatives:** Programs such as Safety Week, Earth Day, and Environment Day promote engagement
- **Employee Participation:** Encouraged through feedback mechanisms, hazard reporting, and involvement in safety committees

Through these comprehensive and certified systems, the Entity is committed to fostering a safe, healthy, and environmentally responsible workplace across all its operations.

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	354	0		654*	0	All issues were addressed and resolved
Health & Safety	89	0		112*	0	All issues were addressed and resolved

*Note: The data for financial year 2024–25 has been restated to enhance accuracy and clarity in reporting, in accordance with the guidelines outlined in Point 5 annexure 17 of SEBI's circular dated November 11, 2024.

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	93.55%
Working Conditions	93.55%

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.

Barricades at Mezzanine Floor

Installed barricades in pressure lamination and canteen areas to enhance worker safety and prevent falls, supporting a zero-accident workplace.

Empty Packaging Stacking Control

Regulated stacking levels in empty packaging areas to reduce accident risks, ensuring safe material handling and promoting a zero-accident culture.

ERT Availability Board

Introduced Emergency Response Team (ERT availability boards on the shopfloor to strengthen preparedness, improve communication, and enable prompt emergency response across shifts.

ISO 14001 & ISO 45001 Implementation

Implemented environmental and occupational health and safety management systems to mitigate risks, enhance safety performance, and ensure a structured and compliant work environment.

ISO 50001 Implementation

Established an energy management system to improve energy performance, reduce operational costs, and reinforce responsible and efficient energy use.

LEADERSHIP INDICATORS

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

(A) Employees (Y/N)

Yes*

(B) Workers (Y/N)

Yes*

*The best practices of group are under implementation in Greenfuel

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

The Entity ensures compliance with statutory requirements by proactively deducting Tax Deducted at Source (TDS) for service providers, thereby fulfilling all regulatory obligations in a timely and responsible manner.

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

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (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	0	0	0	0

4 Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/No)

Yes, the Entity engages or retains retired employees for specific roles within the organization. These individuals are typically offered one-year contracts, which may be extended based on performance and the availability of suitable opportunities.

However, transition assistance programs have not yet been implemented for the newly acquired Entity (IAC).

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	21.19%
Working Conditions	21.19%

Note: Value chain partners having ISO 14001 have been included in Assessment

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.

No corrective actions are required based on the assessment. The Entity remains committed to promptly addressing any issues, if identified, to ensure the highest standards of safety and compliance.

4 PRINCIPLE

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.**

The Entity places strong emphasis on building transparent and enduring relationships with its stakeholders, particularly investors, by understanding their expectations and aligning business objectives accordingly. Delivering value to customers is a core element of the Entity's corporate philosophy, with a strong focus on customer satisfaction. Employees are regarded as key enablers of value creation, and the Entity is committed to providing meaningful opportunities for their growth and development. Suppliers are recognized as critical partners in delivering business outcomes, while community engagement remains central to the Entity's approach to inclusive and sustainable development.

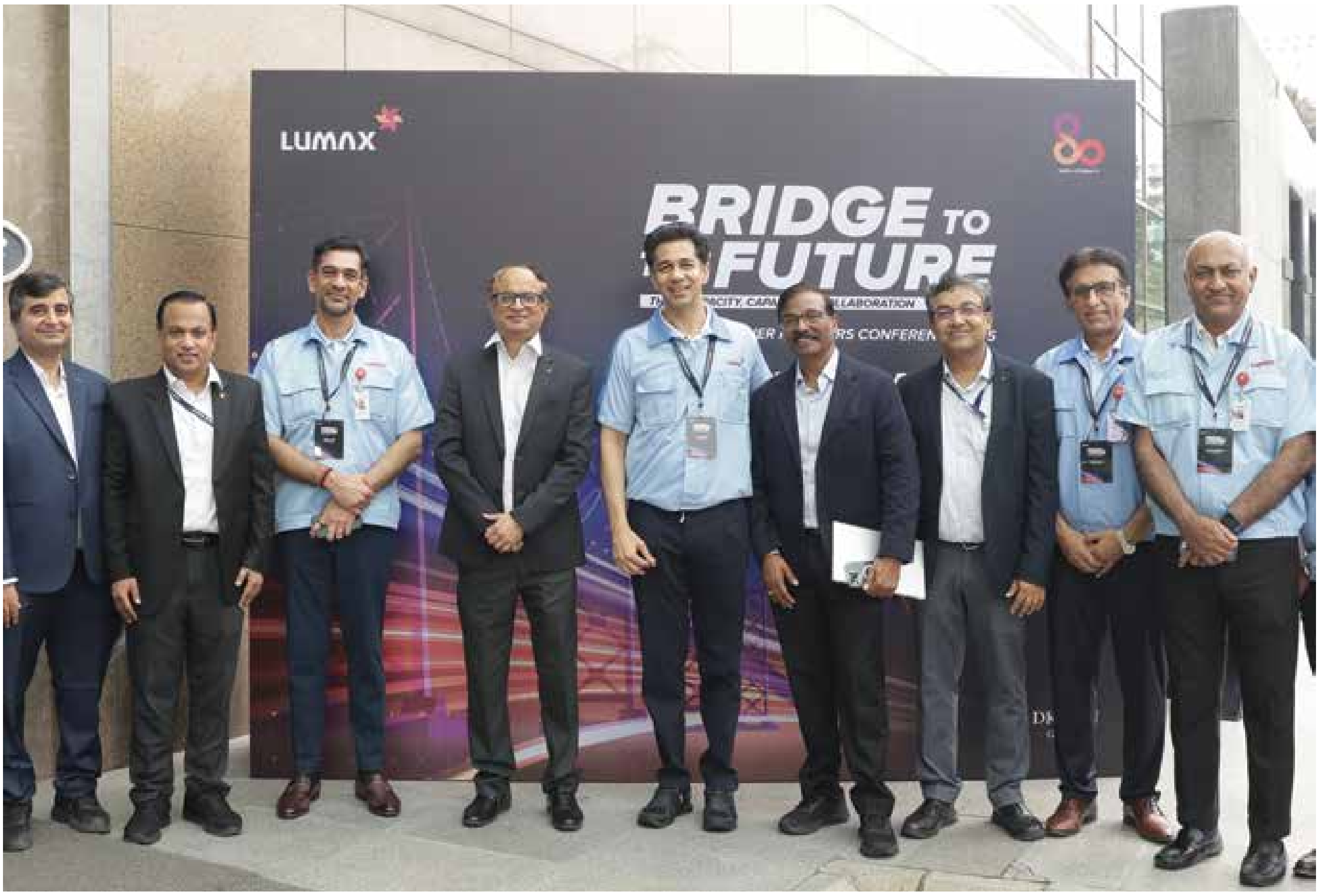
Stakeholder groups are identified through structured internal management discussions, following the process outlined below:

- Engaging with the Legal and Secretarial Department, along with senior management, to determine key stakeholder categories
- Identifying stakeholders based on their level of influence on the Entity and the extent to which they are impacted by the Entity's decisions and operations
- Key stakeholder groups include customers, suppliers, employees/workers, business partners, the Board of Directors, promoters, regulatory and government bodies, financial institutions (e.g., banks and NBFCs), industry associations (e.g., ACMA, SIAM), CSR partners, and investors

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	E-mails, meetings and website	Need-based	Product-related, price negotiations, and technological advancement, among others
Suppliers	No	E-mails, meetings and website	Need-based	Price negotiations, and technological advancement, among others
Employees/ Workers	No	E-mails, meetings and website	Need-based	Entity policies, organizational structure, and important developments
Partners	No	Emails and meetings	Quarterly and need based	Business-related dealings and technological advancement among others
Board of Directors	No	Emails and meetings	Quarterly and need based	Financial results, internal controls, limited review and audit reports, among others
Promoters	No	Emails and meetings	Need-based	Issues requiring decisions, budget, future planning, customer complaints, quality issues, safety related concerns, among others

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Regulatory Authorities/ Government	No	Emails, statutory reports, Government portals	As per statutory requirements	Compliance and policy-related matters
Institutions/ industry Bodies (Banks/NBFC/ ACMA/SIAM)	No	E-mails, meetings, Reports & disclosures	Continuous	Industrial development-related and finance-related issues
Community/ society (CSR/ ESG)	Yes	E-mails, meetings, social media & website	Continuous	Society, health and education related matters
Investors	No	E-mails, meetings, website, newspaper, corporate announcements, social media	Continuous & as per statutory timelines	Financial and operational performance-related issues



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.

Stakeholder consultations within the Entity are managed by designated personnel, business leaders, and key process heads. Feedback and concerns raised by stakeholders are systematically escalated to the Board of Directors through appropriate Board Committees, including the Audit Committee, Nomination and Remuneration Committee, CSR Committee, Risk Management Committee, and the Stakeholders Relationship Committee.

The Entity maintains regular and proactive communication with its key stakeholders through scheduled conference calls and other engagement channels. These interactions provide transparent updates on business plans and performance, fostering mutual growth and alignment. This collaborative approach strengthens long-term relationships and encourages continuous stakeholder engagement.

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, stakeholder consultations were undertaken to support the identification and management of key environmental and social topics. The process for engaging the Board on economic, environmental, and social matters includes the following steps:

- Developing a comprehensive list of potential stakeholders and relevant ESG issues specific to the Entity and the broader automobile industry, in collaboration with various departments
- Conducting discussions with stakeholders and senior management to gather insights and feedback on these issues
- Integrating the feedback into the Entity's policies, strategies, and operational activities to ensure responsiveness to stakeholder concerns and alignment with sustainability priorities

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

As part of its Life Skills Project, the Entity is committed to promoting foundational learning through STEM (Science, Technology, English, and Mathematics) education among primary school students. The initiative provides experiential, hands-on learning opportunities aimed at strengthening conceptual understanding and fostering curiosity-driven learning.

In addition, recognizing the growing health challenge of Type 1 diabetes among children in India—affecting an estimated 95,600 children under the age of 14, with approximately 15,900 new cases reported annually—the Entity has extended its support to address this issue. Given the high cost of treatment and limited awareness, particularly in underprivileged communities, the Entity facilitates access to essential treatment, care, and awareness programs for children living with juvenile diabetes, with the objective of improving health outcomes and enhancing their long-term quality of life.

To effectively address the needs of vulnerable and marginalized stakeholder groups, the Entity initiates its CSR interventions by identifying target areas and conducting detailed assessments through surveys, site visits, and evaluations. A comprehensive needs assessment is undertaken to identify beneficiary groups that would derive the greatest impact from CSR initiatives.

Subsequently, the Entity collaborates closely with local communities to co-create and implement CSR programs aligned with identified needs and aspirations. Tailored on-ground mobilization strategies are employed to ensure meaningful stakeholder engagement and active participation. This inclusive and participatory approach ensures that the Entity's CSR initiatives are impactful, sustainable, and contribute to the empowerment of vulnerable communities.

5 PRINCIPLE

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	1,921	1,921	100.00%	1,665	1,665	100.00%
Other than permanent	453	453	100.00%	0	0	0.00%
Total Employees	**2,374**	**2,374**	**100.00%**	**1,665**	**1,665**	**100.00%**
Workers						
Permanent	932	932	100.00%	883	883	100.00%
Other than permanent	8,156	8,156	100.00%	7,915	7,915	100.00%
Total Workers	**9,088**	**9,088**	**100.00%**	**8,798**	**8,798**	**100.00%**

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. (C)	% (F/D)
Permanent Employees										
Male	1,790	24	1.34%	1,766	98.66%	1,569	0	0.00%	1,569	100.00%
Female	131	3	2.29%	128	97.71%	96	0	0.00%	96	100.00%
Other than Permanent Employees										
Male	282	0	0.00%	282	100.%	0	0	0.00%	0	0
Female	171	0	0.00%	171	100.%	0	0	0.00%	0	0
Permanent Workers										
Male	895	40	4.47%	855	95.53%	829	0	0.00%	829	100.00%
Female	37	0	0.00%	37	100%	54	0	0.00%	54	100.00%
Other than Permanent Workers										
Male	5,822	4,696	80.66%	1,126	19.34%	6,013	5,813	96.67%	200	3.33%
Female	2,334	1,696	72.66%	638	27.34%	1,902	1,902	100.00%	0	0.00%

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ wages of respective category	Number	Median remuneration/ Salary/ wages of respective category
Board of Directors (BoD)@	2*	5,02,70,570	0*	-
Key Managerial Personnel@	5	3,48,62,476	0	-
Employees other than BoD and KMP	1,769	6,45,912	129	6,57,288
Workers	895	3,13,068	37	2,57,784

Note: @Includes only Lumax Auto Technologies Limited.

Note: *Only 2 members of the Board of Directors received remuneration.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	12.74%	15.97%

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

Yes, the Entity has a well-defined Human Rights Policy in place, which enables employees to report complaints or grievances directly to the Human Resources department or senior management. The Corporate HR Head is responsible for overseeing the management of human rights-related matters concerning the Entity's employees and workers, while department heads are accountable for addressing such issues within their respective functions. Additionally, senior management regularly reviews and updates the Human Rights Policy at the organizational level to ensure its continued relevance and effectiveness.

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

The Entity is committed to upholding and promoting human rights through fair, ethical, and responsible business practices. Respect for human rights is a fundamental value embedded in the Entity's culture and operations.

To support this commitment, the Entity has established robust internal grievance redressal mechanisms, including:

- Prevention of Sexual Harassment (POSH) Policy
- Grievance Redressal Policy
- Vigil Mechanism/Whistle-blower Policy
- A dedicated employee mobile application for grievance registration

Employees and workers can report human rights concerns through multiple channels, including in-person submissions to location in-charges or the HR department, as well as via email. Each grievance is formally acknowledged and assigned a unique ID for tracking purposes.

The grievance resolution process involves initial review, categorization, and assignment to appropriate personnel for thorough investigation. Complainants are kept informed through regular updates, and upon resolution, detailed reports are documented and communicated, ensuring transparency and timely closure.

While no human rights-related grievances have been reported to date, the Entity remains committed to addressing any such concerns promptly and effectively.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NA	1	0	Dismissed employee
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:

	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)	Nil	1
Complaints on POSH as a % of female employees/workers	Nil	0.06%
Complaints on POSH upheld	Nil	1

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

The Entity is firmly committed to its core values, which strictly prohibit any form of retaliation. Employees who report suspected violations of laws or Entity policies are protected from any adverse consequences. Retaliation against individuals who raise concerns in good faith or participate in investigations is expressly prohibited.

The Entity upholds the principles of confidentiality, sensitivity, non-retaliation, and impartiality across its Grievance Redressal, Whistle-blower, and POSH Policies. All reports and related information are treated with strict confidentiality and are accessible only to authorized personnel.

Concerns are addressed promptly and with due sensitivity through thorough and impartial investigations. The process ensures that all parties involved have an equal opportunity to present relevant facts and evidence, reinforcing the Entity's commitment to fairness and accountability.

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

Yes, the Entity is committed to integrating fundamental human rights into all its business agreements and contracts, both in principle and in practice. A significant number of these agreements explicitly incorporate provisions to safeguard human rights.

Furthermore, the Entity follows a structured process to periodically review and update these agreements, ensuring continued compliance and reinforcing its commitment to embedding human rights across its operations.

10 Assessments for the year:

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)

Child labour	Forced/ involuntary labour	Sexual harassment	Discrimination at workplace	Wages	Others – please specify
100%	100%	100%	100%	100%	-

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

In line with the Entity's corporate governance practices, any significant risks or concerns identified through assessments are promptly addressed by the relevant Committees, comprising both internal and external stakeholders. During FY 2025-26, the assessments referenced in Question 10 did not identify any material risks or concerns. However, the Entity remains fully committed to taking timely and effective corrective actions should any such issues arise in the future.

LEADERSHIP INDICATORS

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

During the year, no significant human rights–related grievances were reported. As part of its standard operating procedures, the Entity continues to uphold and reinforce human rights principles across its operations through the Code of Conduct and other relevant policies. Regular training sessions are conducted to enhance awareness among employees and workers, and policies are periodically reviewed and updated to address emerging risks and incorporate stakeholder feedback.

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

The Entity consistently undertakes initiatives throughout the year to integrate human rights principles into its business culture across all levels of the organization.

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, the Entity's premises and offices are generally accessible to differently abled visitors. However, accessibility may be limited in certain locations and manufacturing facilities due to safety requirements and the specific structural design of those areas.

4 Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	21.19%
Forced/involuntary labour	21.19%
Sexual harassment	21.19%
Discrimination at workplace	21.19%
Wages	21.19%
Others – please specify	-

Note: Value chain partners having ISO 14001 have been included in Assessment

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

No corrective actions are required based on the assessment. The Entity remains committed to promptly addressing any issues, if identified, to ensure the highest standards of safety and compliance.

6 PRINCIPLE

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		
Total electricity consumption (A) (MJ)	5,94,84,736.22	3,54,42,673.06
Total fuel consumption (B) (MJ)	0.00	0.00
Energy consumption through other sources (C) (GJ)	0.00	0.00
Total energy consumption from Renewable sources (A+B+C) (MJ)	**5,94,84,736.22**	**3,54,42,673.06**
From Non - Renewable Sources		
Total electricity consumption (D) (MJ)	14,54,89,818.06	13,53,65,919.08
Total fuel consumption (E) (MJ)	2,30,31,044.22	1,76,74,300.28*
Energy consumption through other sources (F) (MJ)	0.00	0.00
Total energy consumption from Non-Renewable sources (D+E+F) (GJ)	**16,85,20,862.28**	**15,30,40,219.37***
Total energy consumed (A+B+C+D+E+F)	**22,80,05,598.50**	**18,84,82,892.42***
Energy intensity per rupee of turnover (Total energy consumption (MJ)/turnover in Lakh INR)	468.15	518.28*
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption (MJ)/Revenue from operations adjusted for PPP Lakh USD)	9,522.21	10,707.75*
Energy intensity in terms of physical output(MJ/Nos)	1.08	1.00*
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: No.

*The data for financial year 2024–25 has been restated to enhance accuracy and clarity in reporting, in accordance with the circular dated December 20, 2024, which outlines industry standards forums guidelines for BRSR Core.

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

No, the Entity does not have any sites or facilities identified as Designated Consumers (DCs) under the Government of India's Performance, Achieve and Trade (PAT) Scheme.

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	0	0
(ii) Groundwater	33,537.98	25,845.33
(iii) Third party water	1,45,623.83	1,34,991.46
(iv) Seawater/desalinated water	0	0
(v) Others - Rainwater	0	1,520.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**1,79,161.81**	**1,62,356.79**
Total volume of water consumption (in kilolitres	**1,46,111,75**	**1,40,943.99**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water intensity per rupee of turnover (Water consumption (KL)/turnover in Lakh INR)	0.30	0.39
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption (KL)/Revenue from operations adjusted for PPP(Lakh USD))	6.10	8.01
Water intensity in terms of physical output(KL/Nos)	0.00070	0.00075*
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: No.

*Note: The data for financial year 2024–25 has been restated to enhance accuracy and clarity in reporting, in accordance with the guidelines outlined in Point 5 annexure 17 of SEBI's circular dated November 11, 2024.

4 Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharged by destination and level of treatment (in kilo litres)		
(i) To Surface water	0	0
a. No treatment	0	0
b. With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0*
a. No treatment	0	0
b. With treatment – please specify level of treatment	0	0*
(iii) To Seawater	0	0
a. No treatment	0	0
b. With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	33,050.06	21,412.80*
a. No treatment	11,070.51	4,474.80
b. With treatment – please specify level of treatment- Primary, Secondary	21,979.55	16,938.00*
(v) Others	0	0
a. No treatment	0	0
b. With treatment – please specify level of treatment	0	0
Total volume of water discharged (in kilolitres) (i + ii + iii + iv + v)	**33,050.06**	**21,412.80**

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: No.

*Note: The data for financial year 2024–25 has been restated to enhance accuracy and clarity in reporting, in accordance with the guidelines outlined in Point 5 annexure 17 of SEBI's circular dated November 11, 2024.

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

The entity has implemented a Zero Liquid Discharge (ZLD) mechanism at nine of its plants, ensuring that water is either reused within operations or repurposed for gardening purposes.

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	MT	0.277	0.301
SOx	MT	0.168	0.287
Particulate matter (PM)	MT	0.433	0.634
Persistent organic pollutants (POP)	-	0	0
Volatile organic compounds (VOC)	-	0	0
Hazardous air pollutants (HAP)	-	0	0
Others – please specify	-	0	0

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: No.

*Only DG sets are considered for Stack emission calculations

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, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	2,186.45	2,089.29*
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	35,914.16	31,406.87
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted(Metric tonnes of CO2 equivalent/Lakh ₹)	Metric tonnes of CO_2 equivalent/ Lakh	0.07	0.09
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 (Metric tonnes of CO2 equivalent)/Revenue from operations adjusted for PPP(Lakh USD))	Metric tonnes of CO_2 equivalent/ Lakh	1.59	1.90*
Total Scope 1 and Scope 2 emission intensity in terms of physical output (metric tonnes of CO_2 equivalent)/ Nos)	Metric tonnes of CO_2 equivalent/No.	0.00018	0.00018*
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: No.

*Note: The data for financial year 2024–25 has been restated to enhance accuracy and clarity in reporting, in accordance with the guidelines outlined in Point 5 annexure 17 of SEBI's circular dated November 11, 2024.

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

Yes, the entity has undertaken several energy-saving initiatives to improve operational efficiency and reduce greenhouse gas (GHG) emissions. Key initiatives include:

1. Optimized Pneumatic Door Systems
    - Reduced the cylinder size of pneumatic doors to optimize compressed air consumption during operations.
    - Lowered energy demand associated with compressed air generation and distribution systems.
    - Improved overall energy efficiency and reduced indirect greenhouse gas emissions.

2. Installed Motion Sensor-Based Lighting in Washrooms
    - Replaced manually operated lighting systems with occupancy-based motion sensors.
    - Eliminated unnecessary electricity consumption caused by lights remaining switched on when areas were unoccupied.
    - Enhanced energy conservation and reduced emissions associated with purchased electricity.
3. Replaced Conventional Fans with Energy-Efficient BLDC Fans
    - Upgraded conventional shop-floor fans to high-efficiency BLDC technology.
    - Reduced electricity consumption while maintaining required ventilation and thermal comfort.
    - Improved energy performance and contributed to lower operational carbon emissions.
4. Removed Unused Cylinders from Fabrication Lines
    - Identified and removed cylinders that were no longer required in production processes.
    - Reduced unnecessary compressed air demand and associated energy consumption.
    - Improved resource utilization and generated cost savings through reduced maintenance requirements.
5. Implemented LDR-Based Smart Lighting Systems
    - Installed LDR (Light Dependent Resistor) based controls for automatic street-light operation.
    - Prevented daylight burning of lights by ensuring operation only during low-light conditions.
    - Reduced electricity wastage and contributed to lowering the facility's carbon footprint.
6. Installed Sensor-Operated Lighting Controls Across Facilities
    - Deployed sensor-based lighting systems in operational and common areas.
    - Ensured lights are activated only when occupancy or activity is detected.
    - Reduced power consumption and improved overall energy efficiency across facilities.
7. Utilized Rooftop Solar Power Systems
    - Installed rooftop solar photovoltaic systems with net-metering arrangements.
    - Generated renewable electricity for captive consumption and reduced dependence on conventional grid power.
    - Contributed to reduction of Scope 2 greenhouse gas emissions and promotion of clean energy use.
8. Introduced Automated Lighting Management Systems
    - Implemented automated lighting controls in occupied and unoccupied areas.
    - Optimized lighting operations by minimizing unnecessary usage and energy losses.
    - Improved energy conservation and supported greenhouse gas emission reduction objectives.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	917.81	1,012.92*
E-waste **(B)**	1.39	1.53
Bio-medical waste **(C)**	0	0
Construction and demolition waste **(D)**	0	0
Battery waste **(E)**	0.63	0
Radioactive waste **(F)**	0	0
Other Hazardous waste. Please specify, if any. Oil soaked cotton BMC sludge Oil Hazardous chemical Paint sludge) **(G)**	76.35	523.24

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)- Copper Municipal Solid Waste (MSW) Wooden Pallets Paper Corrugated box Iron or steel scrap Textiles	2,735.00	2,095.99*
Total (A+B + C + D + E + F + G+ H)	**3,731.19**	**3,633.69***
Waste intensity per rupee of turnover (Total waste generated (MT)/Revenue from operations (Lakh ₹))	0.0076	0.010*
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated (MT)/Revenue from operations adjusted for PPP (Lakh USD))	0.15	0.20*
Waste intensity in terms of physical output	0.000018	0.000019*
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	996.18	664.51*
(ii) Re-used	0	536.29
(iii) Other recovery operations	0	0
Total	**996.18**	**1,200.81***
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	3.20
(ii) Landfilling	0	0
(iii) Other disposal operations	2,735.00	2,401.47
Total	**2,735.00**	**2,404.67**

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.: No

***Note:** The data for financial year 2024–25 has been restated to enhance accuracy and clarity in reporting, in accordance with the guidelines outlined in Point 5 annexure 17 of SEBI's circular dated November 11, 2024.

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

The Entity recognizes the critical importance of effective waste management and its impact on the organization, surrounding communities, and the environment. Its waste management strategy focuses on minimizing waste generation, enhancing recycling and recovery, and reducing overall waste disposal.

To ensure responsible waste handling across all facilities, the Entity has implemented practices such as source-segregated waste collection, reuse and recycling initiatives, and the safe disposal of hazardous waste through authorized agencies. Committed to the principles of Reduce, Reuse, and Recycle (3R), the Entity continuously seeks to strengthen its waste management processes in alignment with its broader environmental, social, and governance (ESG) objectives.

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:

Location of operations/offices	The Entity does not operate in or around ecologically sensitive areas that require environmental approvals or clearances.
Type of operations	
Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any	

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
The Entity did not undertake any projects requiring Environmental Impact Assessment (EIA) during FY 2024–25.					

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

Specify the law/ regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/ action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, the Entity complies with all applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act, and the Environment (Protection) Act, along with the rules framed thereunder.			

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:

a. Name of the area: Bengaluru, Manesar, Gurugram, Kuruli, Jamalpur, Bhiwadi

b. Nature of operations: Corporate office and automotive plastic parts manufacturing

c. 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 kilo litres)		
(i) Surface water	0	0
(ii) Groundwater	12,213.70	2,928.69
(iii) Third party water	57,862.29	43,146.73
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**70,075.99**	**46,075.41**
Total volume of water consumption (in kilolitres)	**50,162.53**	**36,253.01**
Water intensity per rupee of turnover (Water consumed (KL)/ turnover (Lakh ₹))	0.10	0.10
Water intensity (optional) – the relevant metric may be selected by the entity (KL/Nos)	0.00024	0.00019*
Water discharged by destination and level of treatment (in kilo litres)		
(i) Into Surface water	0	0
c. No treatment	0	0
d. With treatment – please specify level of treatment	0	0
(ii) Into Groundwater	0	0
c. No treatment	0	0
d. With treatment – please specify level of treatment- Primary Treatment	0	0
(iii) Into Seawater	0	0
c. No treatment	0	0
d. With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	19,913.46	9,822.4
c. No treatment	9,656.52	1,760.4
d. With treatment – please specify level of treatment- Primary Treatment	10,256.94	8,062.0
(v) Others	0	0
c. No treatment	0	0
d. With treatment – please specify level of treatment	0	0
Total volume of water discharged (in kilolitres) (i + ii + iii + iv + v)	**19,913.46**	**9,822.4**

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.: No

*Note: The data for financial year 2024–25 has been restated to enhance accuracy and clarity in reporting, in accordance with the guidelines outlined in Point 5 annexure 17 of SEBI's circular dated November 11, 2024.

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, CH_4, N2O, HFCs, PFCs, SF_6, NF_3, if available)	-	Scope-3 emissions are not considered by the Entity presently. The Entity is in the process of laying down the roadmap in the near future.	
Total Scope 3 emissions per rupee of turnover	-		
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-		

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: No

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

The Entity does not operate in ecologically sensitive areas; therefore, no significant direct or indirect impacts on biodiversity have been identified.

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of Initiative
1	Pneumatic Door Energy Optimization	Reduced cylinder size of pneumatic doors to optimize compressed air consumption and lower energy usage in operations.	Reduced energy consumption, improved operational efficiency, and lowered indirect GHG emissions.
2	Motion Sensor-Based Lighting	Installed motion sensors in washrooms and other areas to automatically switch lights on/off based on occupancy.	Reduced unnecessary electricity consumption, resulting in lower energy costs and reduced carbon footprint.
3	BLDC Fan Conversion	Replaced conventional fans with energy-efficient BLDC fans across shop-floor areas.	Significant reduction in electricity consumption and improved energy efficiency.
4	LDR Smart Lighting System	Implemented LDR-based automated street lighting to prevent daylight operation of lights.	Saved approximately 600 burn-hours annually, reducing power consumption and associated GHG emissions.
5	Rooftop Solar Power Utilization	Installed and utilized rooftop solar power systems with net-metering arrangements to generate renewable electricity.	Reduced dependence on grid electricity and lowered Scope 2 greenhouse gas emissions.
6	RO Reject Water Reuse System	Installed a collection tank and pumping system to divert RO reject water for reuse in air washer units instead of disposal.	Achieved 100% reuse of reject water, saving approximately 3,650 KL of freshwater annually and supporting water conservation goals.
7	STP Treated Water Reuse	Utilized treated sewage water for gardening and other non-potable applications.	Reduced freshwater consumption and improved water resource efficiency.
8	Sensor-Based Water Taps	Installed sensor-operated taps to prevent excessive water use and eliminate wastage from manually operated taps.	Reduced water consumption by up to 40% and improved water efficiency.
9	Reduction in Packaging Waste	Replaced polybags and corrugated boxes with reusable dedicated bins for material movement and storage.	Reduced packaging waste generation and promoted circular use of resources.
10	Reduction of Hazardous Waste Sludge	Modified paint-shop processes to separate flashing waste thinner from paint sludge streams.	Reduced hazardous waste generation by approximately 8.07% (16.78 MT reduction).
11	Excess Tap Removal and Leak Prevention	Removed excess and leaking taps from facility areas and permanently closed unused water points.	Reduced water wastage, eliminated leakage points, and lowered maintenance requirements.

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

Yes, the Entity has established a comprehensive Disaster Management and Emergency Response Plan, implemented plant-wise across all locations. The plan is designed to identify potential risks, establish a dedicated Emergency Response Team (ERT), and define procedures to minimize personal injury and property damage across various emergency scenarios.

Key components include:

1. Identification of potential disasters specific to each Business Impact Area (BIA)
2. Formation and training of an Emergency Response Team to effectively manage emergency situations
3. Development and periodic updating of a detailed Emergency/Disaster Response Plan, accessible to employees through the Employee App
4. Conducting biannual mock drills to ensure preparedness and effective response
5. Routine audits to monitor the effectiveness of the Emergency Response Plan, including verification of roles and responsibilities, adherence to safety practices, and assessment of resource availability and equipment condition

The Emergency Response Plan covers a wide range of scenarios, including:

- Fire and explosions
- Accidents
- Spillage and leakage of hazardous substances
- Failure of pollution control equipment and compressed air lines
- Food poisoning
- Natural calamities such as earthquakes and floods
- Sewage outflow emergencies
- Medical emergencies, including fatalities
- Civil unrest
- Snake bites
- Gas leaks

Through these measures, the Entity demonstrates a strong commitment to disaster preparedness, employee safety, and business continuity.

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.

The Entity did not identify any significant environmental impacts arising from its suppliers. It remains committed to environmental stewardship across the value chain, requiring suppliers to adhere to high environmental standards and encouraging them to extend these principles within their own supply chains.

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

21.19%

Note: Value chain partners having ISO 14001 have been included in Assessment

8 How many Green Credits have been generated or procured:

	FY 2025-26 (Current Financial Year)
By the listed entity	During the reporting period, the Entity has neither generated nor procured any Green Credits. While it remains committed to advancing its environmental sustainability initiatives, it has not yet engaged in formal Green Credit mechanisms.
By the top ten (in terms of value of purchases and sales, respectively) value chain partners	

PRINCIPLE 7

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

ESSENTIAL INDICATORS

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

2

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

	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National)
1	Automotive Component Manufacturers Association of India, New Delhi (ACMA)	National
2	Confederation of Indian Industry (CII)	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
During the reporting period, the Entity did not receive any notices from regulatory authorities related to anti-competitive practices, antitrust issues, or conflicts of interest. Accordingly, no corrective actions were required.		

LEADERSHIP INDICATORS

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/Half yearly/ Quarterly/Others – please specify)	Web Link, if available
The Entity, either directly or through industry bodies and associations, submits various suggestions and recommendations pertaining to the industry in general and its specific activities.					

8 PRINCIPLE

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
Not Applicable	Not Applicable	Not Applicable	-	-	-

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 ₹)
The Entity did not undertake any projects requiring Rehabilitation and Resettlement (R&R) activities during the current financial year.						

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

The Entity actively undertakes CSR initiatives to support communities around its plant locations and follows an Open Door Policy, enabling direct engagement with plant management. It also proactively engages with communities, including vulnerable groups, to understand and address their concerns.

Employees can raise grievances during communication meetings or via email, while workers may submit written complaints to works committee members. Grievances are addressed through established mechanisms, including the Whistle-blower and POSH Policies, under the oversight of designated internal committees.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/small producers	35.16%	46.65%
Directly from within India	93.71%	94.05%

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	29.53%	46.46%
Semi-urban	33.91%	0.99%
Urban	36.56%	52.55%
Metropolitan	0.00%	0.00%

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

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
No Social Impact Assessment was conducted in the current financial year.	

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

S. No.	State	Aspirational District	Amount spent (In ₹)
1	Haryana	Nuh, Mewat	24,75,034
2	Uttarakhand	Udham Singh Nagar	15,57,500

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

No, in accordance with the Entity's policy, discrimination is not practiced in supplier selection, ensuring equal opportunity for all potential suppliers. The Entity encourages engagement with local suppliers or those in proximity to its facilities; however, it has not specifically incorporated marginalized or vulnerable groups into its supplier qualification criteria.

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

-

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

-

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:

S. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
The Entity does not own or have acquired any such intellectual properties.				

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

Name of authority	Brief of the Case	Corrective action taken
During FY 2025-26, there were no disputes related to intellectual property or traditional knowledge, hence corrective actions were not undertaken.		

6 Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	"Sunehra Kal" - Life Skill	6,018	95%
2	Career Counselling	5,444	95%
3	"Usha Ki kiran" Scholarship	426	100%
4	Cancer Awareness and Screening Camps	326	100%

S. No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
5	Eye Screening and Free cataract Surgeries	4,978	100%
6	Juvenile Diabetes	27	100%
7	Sanitary Napkin Manufacturing unit	2,333	100%
8	Life Skill and STEAM Education	360	100%
9	Education & Mainstreaming of Underprivileged students into formal education	70	100%
10	Mobile Health Van	11,482	100%
11	Saksham Safalta - Skill Development	53	100%

9 PRINCIPLE 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.

The Entity values customer feedback and is committed to addressing complaints promptly and effectively. It provides multiple channels for submitting complaints or feedback, managing consumer issues across 28 facilities through customer portals, email, or both.

Each facility follows a structured process: complaints and feedback are received via portals or email; a temporary countermeasure is communicated to the customer within 24 hours; resolution involves root cause analysis and the application of quality tools; and a permanent countermeasure is implemented within one week and shared with the customer.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not applicable, as the Entity operates in a B2B model and its products do not directly reach end customers.
Safe and responsible usage	
Recycling and/or safe disposal	

3 Number of consumer complaints in respect of the following:

	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		0	0	-
Advertising	0	0		0	0	-
Cyber-security	0	0		0	0	-
Delivery of essential services	0	0		0	0	-
Restrictive Trade Practices	0	0		0	0	-
Unfair Trade Practices	0	0		0	0	-
Other(from OEM)	152	0	All issues were resolved	116	0	All issues were resolved

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

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

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

Yes, the Entity has a defined policy and framework to manage cybersecurity and data privacy risks, which is available internally within the organization.

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

The Entity remained compliant with all applicable requirements pertaining to advertising, customer service, cybersecurity, data privacy, product quality, and product/service safety throughout the reporting period. No material complaints, cybersecurity incidents, data privacy breaches, product recalls, regulatory actions, or penalties were reported in these areas. Accordingly, no corrective actions were required or undertaken during the year. The Entity continues to maintain robust internal controls, compliance mechanisms, and monitoring processes to ensure adherence to relevant regulatory and operational standards.

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

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

Nil

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

Nil

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

There has been no such instances of data breaches

LEADERSHIP INDICATORS

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

https://www.lumaxworld.in/lumaxautotech/index.html

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

As the Entity supplies its products directly to automotive OEMs, which are responsible for assembling, marketing, and selling the final products to end consumers, the responsibility for educating end-users on the safe and responsible use of the products primarily rests with the OEMs. Accordingly, this aspect is considered not applicable to the Entity. Nevertheless, wherever applicable, IAC ensures that products supplied to OEMs are appropriately engraved, labeled, printed, or barcoded with relevant product information and identification markings to support traceability, regulatory compliance, and adherence to industry standards.

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

Not applicable, as the Entity does not provide 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 details in brief.

Yes, as the Entity supplies products to OEMs, it provides and displays product information in accordance with customer requirements, wherever applicable.

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)

Recognizing the importance of customer satisfaction, the Entity actively seeks feedback through multiple channels. This feedback, whether direct or indirect, helps identify grievances, enabling the design and implementation of appropriate corrective actions. Additionally, the management team regularly reviews and monitors customer satisfaction trends to drive continuous improvement.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT CORE - VALUE SUPPLY CHAIN DISCLOSURES LUMAX AUTO TECHNOLOGIES LIMITED - FY 2025-26

PRINCIPLE 1

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

ESSENTIAL INDICATORS

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	-	128.55

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	8.77%	0%
	b) Number of trading houses where purchases are made from	81	0
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	94.54%	0%
Concentration of sales	a) Sales to dealers/distributors as % of total sales	0%	0%
	b) Number of dealers/distributors to whom sales are made	0	0
	c) Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0%	0%
Share of RPTs in	a) Purchases (Purchases with related parties/Total Purchases)	87.58%	32.27%
	b) Sales (Sales to related parties/Total Sales)	5.39%	5.85%
	c) Loans & advances (Loans & advances given to related parties/Total loans & advances)	0%	0.46%
	d) Investments (Investments in related parties/Total Investments made)	0%	56.97%

PRINCIPLE 3

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

ESSENTIAL INDICATORS

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	0.646%	0.096%

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

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	1.67	0
	Workers	13.55	0
Total recordable work-related injuries	Employees	1	0
	Workers	17	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

***Including in the contract workforce**

5 PRINCIPLE

Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	31.528%	12.301%

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

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

6 PRINCIPLE

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		
Total electricity consumption (A) (GJ)	-	1,985.59
Total fuel consumption (B) (GJ)	-	0
Energy consumption through other sources (C) (GJ)	-	0
Total energy consumption from Renewable sources (A+B+C) (GJ)	-	1,985.59

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From Non - Renewable Sources		
Total electricity consumption (D) (GJ)	4,439.84	21,829.41
Total fuel consumption (E) (GJ)	736.11	1,503.17
Energy consumption through other sources (F) (GJ)	-	0
Total energy consumption from Non-Renewable sources (D+E+F) (GJ)	**-**	**23,332.58**
Total energy consumed (A+B+C+D+E+F)	**5,175.95**	**25,318.17**
Energy intensity per rupee of turnover (Total energy consumption/turnover in INR Lakh)	0.65	-
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	-	-
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency= **No**

3 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	0	0
(ii) Groundwater	19,597.40	10,528.00
(iii) Third party water	190.44	2780.00
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**19,787.84**	**13,308.00**
Total volume of water consumption (in kilolitres	**19,566.33**	**12,131.00**
Water intensity per rupee of turnover (Water consumed/ turnover in INR Lakh)	2.47	-
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output	-	
Water intensity (optional) – the relevant metric may be selected by the entity	-	

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: **No**

4 Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharged by destination and level of treatment (in kilo litres)		
(i) To Surface water	0	0
a. No treatment	0	0
b. With treatment – please specify level of treatment	0	0
(ii) To Groundwater	221.51	1,177
a. No treatment	0	0
b. With treatment – please specify level of treatment- **Tertiary Treatment**	221.51	1,177
(iii) To Seawater	0	0
a. No treatment	0	0
b. With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
a. No treatment	0	0
b. With treatment – please specify level of treatment- **Tertiary Treatment**	0	0
(v) Others	0	0
a. No treatment	0	0
b. With treatment – please specify level of treatment	0	0
Total volume of water discharged (in kiloliters) (i + ii + iii + iv + v)	**221.51**	**1,177**

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: **No**

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	43.77	105.89
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	414.00	4,408.33
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	Metric tonnes of CO_2 equivalent/ Lakh	0.06	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted	-	–	-
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)	–	–	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	–	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	–	-

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: **No**

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	0.11	2,079.48
E-waste **(B)**	0.03	0
Bio-medical waste **(C)**	0	0
Construction and demolition waste **(D)**	0	0
Battery waste **(E)**	0.01	0
Radioactive waste **(F)**	0	0
Other Hazardous waste. Please specify, if any. **(G)**	5.25	494.26
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	4.13	1,618.26
Total (A+B + C + D + E + F + G+ H)	**9.52**	**4,192.00**
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations in ₹ Lakh)	0.001203	-
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	-	-
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	0	480.00
(ii) Re-used	0	0.00
(iii) Other recovery operations	0	3579.48
Total	**0**	**4,059.48**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	Not Applicable
(ii) Landfilling	9.52	Not Applicable
(iii) Other disposal operations	0	Not Applicable
Total	**9.52**	**Not Applicable**

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: **No**

8 PRINCIPLE

Businesses should promote inclusive growth and equitable development.

ESSENTIAL INDICATORS

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/small producers	11.97%	31.92%
Directly from within India	41.63%	63.60%

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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	100.00%	19.10%
Semi-urban	83.33%	26.90%
Urban	0.00%	54.00%
Metropolitan	0.00%	0.00%

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

9 PRINCIPLE

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

ESSENTIAL INDICATORS

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

Number of instances of data breaches

0

Percentage of data breaches involving personally identifiable information of customers

0%

Impact, if any, of the data breaches

Not Applicable

Note

As per the requirements of the Securities and Exchange Board of India notification no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42, Para 3.11, the value chain disclosure boundary has been revised to include upstream suppliers contributing "2% or more of the listed entity's purchases and sales (by value), respectively." Accordingly, the upstream suppliers considered for disclosure in FY 2025–26 differ from those considered in the previous financial year.