

LATL:SE:CS:REG.34:2025-26

August 01, 2025

BSE Limited Listing & Compliance Department Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001	National Stock Exchange of India Limited Listing & Compliance Department Exchange Plaza, C-1 Block G, Bandra Kurla Complex, Bandra (E), Mumbai – 400051
Security Code : 532796	Symbol: LUMAXTECH

Subject: Submission of Business Responsibility and Sustainability Report of Lumax Auto Technologies Limited (“the Company”) for the Financial Year 2024-25.

Dear Sir/Ma’am,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, please find enclosed herewith the Business Responsibility and Sustainability Report for the Financial Year 2024-25, which also forms a part of the Integrated Annual Report for the FY 2024-25.

The Business Responsibility and Sustainability Report is also available on the website of the Company at <https://www.lumaxworld.in/lumaxautotech/business-responsibility-and-sustainability-report.html>

You are requested to kindly take the same in your records.

Thanking you,

Yours faithfully,

For **Lumax Auto Technologies Limited**

Pankaj Mahendru
Company Secretary & Compliance Officer
ICSI Membership No. – A28161

Encl: As stated Above

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Lumax Auto Technologies Limited (LATL) has adopted the Business Responsibility and Sustainability Report (BRSR) in line with the regulatory requirements prescribed by SEBI, reaffirming its alignment with responsible business conduct and sustainable development practices. Recognizing the growing relevance of Environmental, Social and Governance (ESG) issues, the Company views the BRSR not as a compliance obligation, but as a strategic enabler that enhances transparency, fosters stakeholder trust and strengthens long-term business resilience.

The disclosures in this report are made on a consolidated basis and are aligned with the National Guidelines on Responsible Business Conduct (NGRBC). LATL has adopted a structured three-year ESG Roadmap, setting measurable targets to deepen its sustainability practices across operations, value chain, and communities. Key goals include achieving 100% Renewable Energy usage by FY 2027-28, Water Neutrality, Zero Workplace Fatalities, Increase in Women's Workforce Representation to 25% and full compliance with the Sustainable Procurement Policy.

By embedding ESG principles into core decision-making, LATL seeks to build a future-ready, responsible and resilient organization that delivers value across all stakeholder groups.

Principle-wise Highlights from FY 2024–25

Principle 1

- 100% of NGRBC principles are covered under Board-approved policies
- No cases of bribery, corruption, or conflict of interest were reported during the year
- Ethics and governance training covered 100% of the Board, KMPs, and employees

Principle 2

- 18.11% of R&D investments directed toward sustainability-focused innovations
- 84.97% of capital expenditure aligned with environmental impact improvements
- EPR registration completed for all applicable plants

Principle 3

- 100% of permanent employees and workers covered under PF, ESI, gratuity, and insurance
- 100% of eligible women employees covered under maternity benefits
- 292 training programs conducted across safety, technical, ESG, and behavioral areas for employees and workers
- 0.14% of total revenue invested in employee wellbeing measures
- Zero workplace fatalities during the reporting year

Principle 4

- 10 stakeholder groups identified through structured internal processes and regularly engaged via tailored communication channels

Principle 5 ▶

- ❑ 100% employees and workers trained for human rights-related issues
- ❑ Full compliance with the POSH Act and Occupational Safety Regulations

Principle 6 ▶

- ❑ All manufacturing sites certified for ISO:14001:2015 (Environment Management System) and ISO 45001:2018 (Occupational Health and Safety Management Systems)
- ❑ Water neutrality roadmap in progress, with expanded rainwater harvesting infrastructure
- ❑ Waste management practices aligned with 3R principles and safe disposal of hazardous waste
- ❑ Strategic shift planned toward 100% renewable energy by FY 2027–28

Principle 7 ▶

- ❑ Active participation in automotive industry forums and Public Policy discussions

Principle 8 ▶

- ❑ 94.05% of total input materials are directly sourced from within India
- ❑ CSR projects focused on Healthcare and Education

Principle 9 ▶

- ❑ 0 data breaches reported
- ❑ 0 product recall on account of safety issues



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	2 nd Floor, Harbans Bhawan-II Commercial Complex, Nangal Raya, New Delhi - 110 046, India
5	Corporate address	Plot no. 878, Udyog Vihar, Phase V, Gurugram - 122 016, 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, 2024 - March 31, 2025
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
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 and its Subsidiaries (The Entity). The reporting parameters w.r.t. the step down subsidiary of the Company, as mentioned in point no. 23 of Section A of the BRSR are not included in the BRSR for the financial year 2024-2025, in order to make it comparable with the last financial year.
14	Name of assessment or assurance provider	Not Applicable as per the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated March 28, 2025
15	Type of assessment of assurance obtained	Not Applicable as per the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated March 28, 2025

II. Products/services

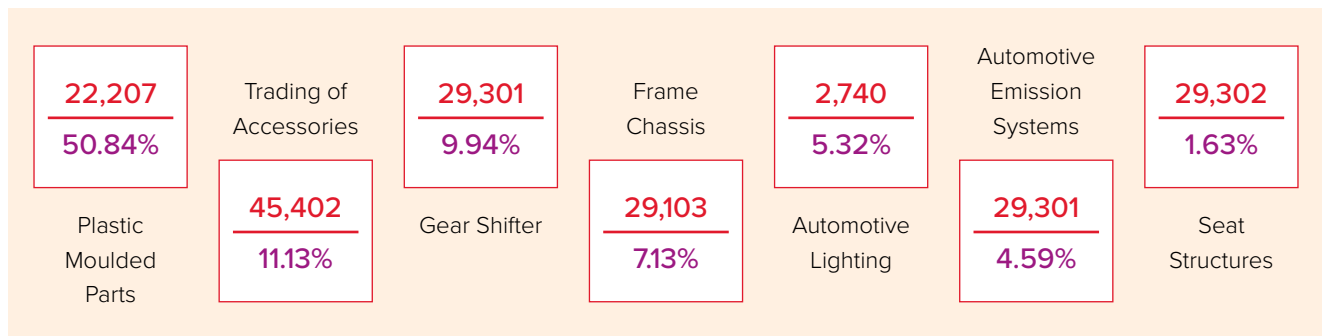
16 Details of business activities (accounting for 90% of the turnover):

Description of Main Activity	Description of Business Activity*	% of Turnover of the entity
1 Manufacturing	<ul style="list-style-type: none"> □ Advanced Plastics, which includes IAC product portfolio along with lighting, emission and molding products □ Structure and Control systems domain, which includes the metallic and transmission products □ The Mechatronics, that includes the electronics, sensors and the telematics components 	81.25%
2 Trading of automobile parts/components	<ul style="list-style-type: none"> □ Sale of various automotive parts and components of PV, CV and two/three-wheelers 	11.13%
3 Mould and tool sale	<ul style="list-style-type: none"> □ Sale of various automotive mould and tools for PV, CV and two/three-wheelers parts 	5.42%
4 Sale service & others	<ul style="list-style-type: none"> □ In addition to service of sold product, the Entity offer mould services and job work for parts used in passenger vehicles (PV), commercial vehicles (CV), and two/three-wheelers 	2.20%

*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



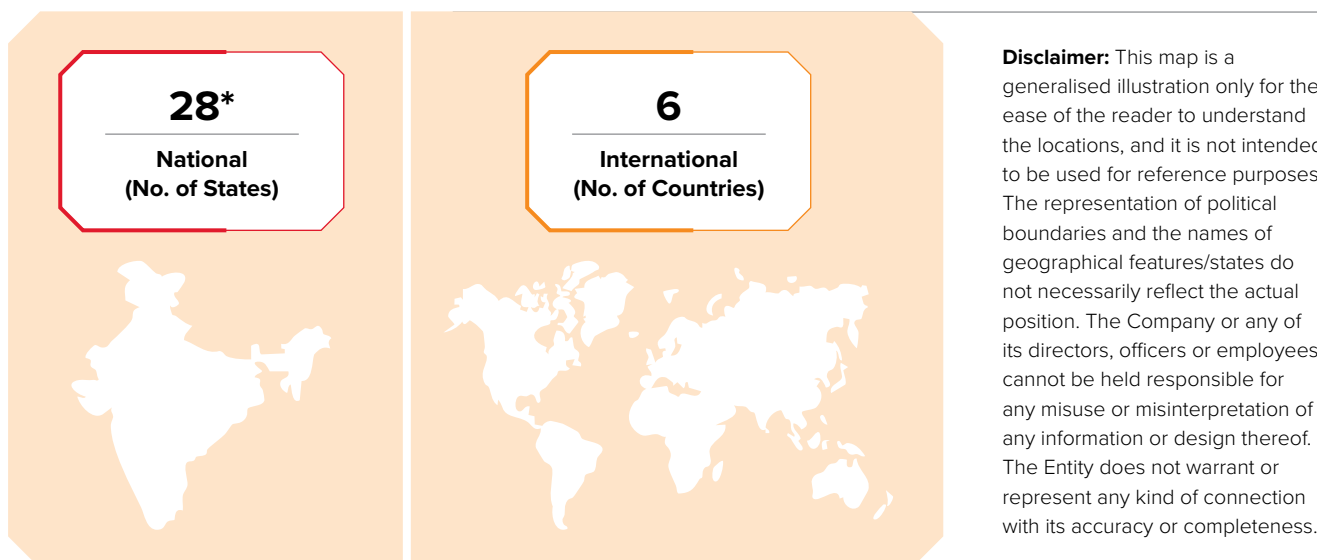
III. Operations

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	05	33
International	-	1	1

19 Markets served by the entity:

a. Number of locations



Note: *Includes Union Territories

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

The contribution of exports as a percentage of the total turnover of the Company is 1.24%.

c. A brief on types of customers



With more than forty years of experience serving the two-wheeler, three-wheeler, and four-wheeler segments, the Entity primarily operates under a Business-to-Business (B2B) model and Business-to-Consumer (B2C) model, catering to Original Equipment Manufacturers (OEMs). Its distinguished clientele features leading 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):



Employees

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
1	Permanent (D)	1,665	1,569	94.23%	96	5.77%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total employees (D + E)	1,665	1,569	94.23%	96	5.77%



Workers

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
4	Permanent (F)	883	829	93.88%	54	6.12%
5	Other than Permanent (G)	7,915	6,013	75.97%	1,902	24.03%
6	Total Workers (F + G)	8,798	6,842	77.77%	1,956	22.23%

b. Differently abled employees and workers:



Differently abled employees

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



Differently abled workers

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
4	Permanent (F)	0	0	0%	0	0%
5	Other than permanent (G)	25	9	36.00%	16	64.00%
6	Total differently abled workers (F + G)	25	9	36.00%	16	64.00%

21 Participation/Inclusion/representation of women

No. and percentage of females



Board of Directors

Total (A)	No. (B)	% (B/A)
8	1	12.50%

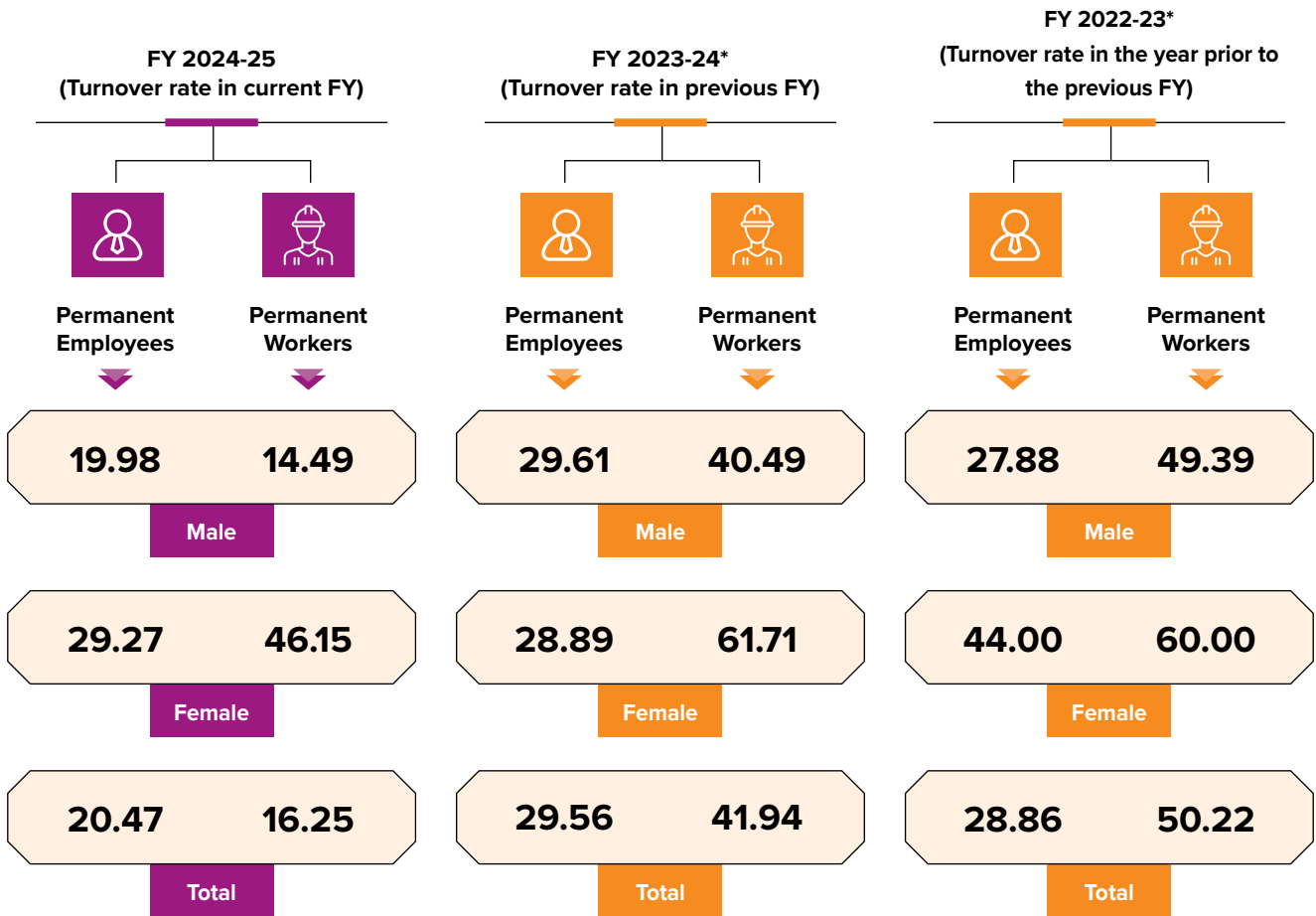


Key Managerial Personnel

Total (A)	No. (B)	% (B/A)
5	0	0.00%



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



Note: *The data for financial years 2022–23 and 2023–24 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.

V. Holding, Subsidiary and Associate Companies (including Joint Ventures)

23 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 (Formerly known as Lumax Integrated Ventures Private Limited) (IAC India)	Subsidiary	75*	YES
3	Lumax Cornaglia Auto Technologies Private Limited	Joint Venture	50**	YES
4	Lumax Management Services Private Limited	Subsidiary	100	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)
5	Lumax FAE Technologies Private Limited	Subsidiary	84	YES
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 Ancillary Limited	Subsidiary	100	YES
11	Lumax Resources Private Limited	Subsidiary	100	YES
12	Greenfuel Energy Solutions Private Limited	Step Down Subsidiary	60	NO

Note: *The company has acquired balance 25% equity stake in IAC India on May 22, 2025, consequent to this IAC India became a wholly owned subsidiary of the company.

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

VI. CSR Details

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

Yes

(ii) Turnover (in ₹)

3,636.67 Crores

(iii) Net worth (in ₹)

934.68 Crores



VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then Provide web-link for grievance redress policy)	FY 2024-25 Current Financial Year			FY 2023-24 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	-	3	NIL	-
Employees and Workers	Yes	0	NIL	-	0	NIL	-
Customers	Yes	116	1	-	190	NIL	-
Value Chain Partners	No	-	-	-	-	-	-
Other (please specify)	-	-	-	-	-	-	-

All complaints were resolved within the respective quarters.










*While the Entity does not have a dedicated policy specifically for shareholder grievance redressal, information regarding the online resolution of disputes in the Indian securities market through the Online Dispute Resolution (ODR) portal is accessible on the Entity’s website. Link: <https://www.lumaxworld.in/lumaxautotech/online-dispute-resolution.html>

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

Furthermore, an escalation matrix is in place to address grievances raised by productive suppliers. Grievances from other stakeholders are managed by the Entity’s Legal and Secretarial Department, ensuring appropriate and timely 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	 	<p>Opportunities</p> <ol style="list-style-type: none"> 1. Improve operational performance and reduce expenditures 2. Open up new revenue opportunities while lowering the environmental impact <p>Risks</p> <ol style="list-style-type: none"> 1. Upfront capital requirements and process changes may temporarily reduce profitability and efficiency 2. Addressing technological limitations demands thoughtful planning and dedicated resources
2.	 Water Management	 	<p>Opportunity:</p> <ol style="list-style-type: none"> 1. Demonstrating environmental responsibility and advancing corporate sustainability objectives <p>Risk:</p> <ol style="list-style-type: none"> 1. As freshwater availability declines, its importance to essential functions—like manufacturing and cooling—grows significantly. Any disruption from shortages or contamination could critically impact operations, highlighting the urgent need for robust water management practices
3.	 Energy Management	 	<p>Opportunities:</p> <ol style="list-style-type: none"> 1. Minimize reliance on non-renewable energy sources 2. Strengthen operational resilience and lower the risk of downtime 3. Align with stakeholder expectations and promote environmental responsibility 4. Raise employee awareness and foster a culture of sustainability <p>Risks:</p> <ol style="list-style-type: none"> 1. Relying on emerging energy management technologies may lead to maintenance challenges, reliability concerns, and integration issues with current systems 2. Early-stage investments and changes in operations may temporarily reduce profitability













Opportunity









Risk











In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
<p>Adaptation/Mitigation Measures:</p> <ol style="list-style-type: none"> 1. Planned Strategic Investments 2. Flexible Compliance Framework 3. Embracing Technological and Innovative Solutions 4. Ongoing Improvement and Responsiveness 	<p>Positive Implications:</p> <ol style="list-style-type: none"> 1. Adopting effective waste management systems helps the organization optimize operations, cut expenses, and improve resource use. It promotes regulatory compliance and reinforces the organization's image as a sustainable and responsible business. This proactive approach encourages innovation and can unlock new income sources via recycling and recovery programs <p>Negative Implications:</p> <ol style="list-style-type: none"> 1. Modernizing infrastructure and deploying advanced waste management systems may demand substantial initial investment. Additionally, handling diverse waste categories could necessitate expert skills and specialized knowledge for efficient management
<p>Adaptation/Mitigation Measures:</p> <ol style="list-style-type: none"> 1. Carry out detailed assessments to uncover potential water-related threats and weaknesses in operations 2. Enhance water efficiency by upgrading to water-saving technologies and expanding wastewater treatment infrastructure 3. Ensure consistent upkeep and surveillance of water systems 4. Investigate alternative water sources like rainwater collection and greywater reuse to fulfill operational demands 	<p>Positive Implications:</p> <ol style="list-style-type: none"> 1. Effective water management can generate substantial cost benefits by lowering water usage, reducing treatment expenses, and streamlining operations 2. It reduces financial exposure to water scarcity and minimizes risks of operational disruption from water-related challenges
<p>Adaptation/Mitigation Measures:</p> <ol style="list-style-type: none"> 1. Conduct detailed evaluations to detect potential risks in the planning and initial stages 2. Use a step-by-step implementation strategy, starting with pilot projects before scaling up to full deployment 	<p>Positive Implications:</p> <ol style="list-style-type: none"> 1. Efficient energy management can result in considerable long-term cost reductions by lowering energy usage 2. Demonstrating a strong commitment to sustainability and energy efficiency can enhance relationships with investors and customers, potentially increasing brand loyalty and improving financial outcomes 3. Decreasing dependence on non-renewable energy sources helps mitigate risks from energy price fluctuations and supply issues, contributing to more predictable operational expenses <p>Negative Implications:</p> <ol style="list-style-type: none"> 1. Initial capital requirements and setup costs for implementing energy management measures can be significant

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity
4.	 GHG Emissions	 	<p>Opportunity:</p> <ol style="list-style-type: none"> Promote environmental responsibility while progressing toward broader corporate sustainability objectives <p>Risk:</p> <ol style="list-style-type: none"> Tackling Scope 3 greenhouse gas (GHG) emissions across the value chain is complex and requires extensive coordination with external partners, posing considerable challenges
5.	 Occupational Health and Safety	 	<p>Opportunity:</p> <ol style="list-style-type: none"> Establish a safer and more efficient workplace, thereby strengthening organizational resilience Proactively minimize risks and prevent safety incidents <p>Risk:</p> <ol style="list-style-type: none"> Inadequate occupational health and safety (OHS) practices may result in workplace accidents, injuries, and health problems, significantly harming employee well-being and productivity. Such incidents not only impact individuals but can also disrupt business operations, halt production, and cause major delays
6.	 Employee Wellbeing		<p>Opportunity:</p> <ol style="list-style-type: none"> Enhances employee morale, satisfaction, and retention by fostering a secure and supportive work environment where employees feel valued and protected Boosts employee engagement and motivation, contributing to a positive workplace culture that encourages productivity and long-term commitment
7.	 Customer Satisfaction		<p>Opportunity:</p> <ol style="list-style-type: none"> Repeat business and loyalty Customer retention Operational efficiency

In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
<p>Adaptation/Mitigation Measures:</p> <ol style="list-style-type: none"> 1. Foster open communication and strong collaboration with suppliers 2. Implement robust data systems to ensure accurate and comprehensive information collection from a wide range of suppliers 3. Conduct training and awareness programs to instill sustainable practices across the supply chain 4. Establish ongoing monitoring and evaluation processes to track compliance and drive continuous improvement 	<p>Positive Implications:</p> <ol style="list-style-type: none"> 1. Measuring Scope 3 emissions can uncover opportunities for cost reduction and enhance supply chain efficiency 2. Working collaboratively with suppliers on sustainability initiatives can strengthen relationships, build trust, and potentially yield long-term financial gains <p>Negative Implications:</p> <ol style="list-style-type: none"> 1. Achieving accurate Scope 3 emissions reporting can be expensive, necessitating investment in reliable data collection and management systems 2. Actively involving suppliers in the emissions tracking process may demand extra resources, training, and capacity-building efforts
<p>Adaptation/Mitigation Measures:</p> <ol style="list-style-type: none"> 1. Provide ongoing training for employees on safety procedures and protocols 2. Develop and maintain emergency response plans to effectively handle unexpected incidents 3. Establish and rigorously enforce comprehensive safety policies throughout the organization 4. Perform regular safety audits to identify and address potential hazards 	<p>Positive Implications</p> <ol style="list-style-type: none"> 1. Reduced accident rates minimize downtime, lowering costs related to workplace injuries 2. Enhanced safety measures can decrease insurance premiums, resulting in direct financial savings 3. Improved employee morale and higher retention rates help reduce turnover expenses <p>Negative Implications</p> <ol style="list-style-type: none"> 1. Ineffective implementation of OHS practices may result in unforeseen financial losses, such as fines for non-compliance 2. Ongoing expenses are required for the maintenance and upkeep of safety equipment and facilities 3. Employee dissatisfaction can negatively impact productivity levels
<p>—</p>	<p>Positive Implications</p> <ol style="list-style-type: none"> 1. Focusing on employee well-being leads to increased productivity and fosters a positive organizational culture. This approach not only attracts top talent but also boosts productivity and reduces turnover, thereby minimizing risks linked to absenteeism <p>Although there may be upfront and ongoing costs, the long-term benefits include greater operational efficiency, lower healthcare expenses, and enhanced trust among stakeholders</p>
<p>—</p>	<p>Positive Implications:</p> <ol style="list-style-type: none"> 1. Ensuring customer satisfaction is crucial for us, bringing many benefits like increased repeat purchases, stronger customer loyalty, and more efficient marketing activities. On the other hand, failing to prioritize customer satisfaction can result in higher operational expenses due to managing complaints and product returns. Therefore, consistently achieving high customer satisfaction remains our foremost priority

S. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity
8.	 DEI	 	<p>Opportunity:</p> <ol style="list-style-type: none"> 1. Fostering a culture of innovation and creativity that generates fresh insights and ideas, fueling product development 2. Enhanced customer engagement and stronger market differentiation <p>Risk:</p> <ol style="list-style-type: none"> 1. Ineffective DEI initiatives could unintentionally harm teamwork and collaboration
9.	 R&D		<p>Opportunity:</p> <ol style="list-style-type: none"> 1. Research and development, along with innovation, play a vital role in creating high-quality products and have the potential to drive innovative solutions, enhance efficiency, and minimize environmental impact
10.	 CSR		<p>Opportunity:</p> <ol style="list-style-type: none"> 1. Participating in Corporate Social Responsibility (CSR) activities can strengthen community relationships by showcasing our dedication to responsible and ethical corporate citizenship
11.	 Code of Conduct		<p>Opportunity:</p> <ol style="list-style-type: none"> 1. A well-defined Code of Conduct promotes strong corporate governance and ethical behavior, reduces risks, boosts operational efficiency, and reinforces relationships with stakeholders
12.	 Regulatory Compliance	 	<p>Opportunity:</p> <ol style="list-style-type: none"> 1. Adhering to regulatory requirements is essential to meet the industry's stringent safety, environmental, and quality standards. Ensuring compliance helps the organization avoid costly fines, penalties, and legal expenses linked to violations <p>Risk:</p> <ol style="list-style-type: none"> 1. Failure to comply with regulations can harm the organization's reputation, erode customer trust, and result in financial penalties. Such consequences may adversely affect revenue and jeopardize long-term sustainability

In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
<p>Adaptation/Mitigation Measures:</p> <ol style="list-style-type: none"> 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 	<p>Positive Implications :</p> <ol style="list-style-type: none"> 1. Adopting DEI initiatives introduces diverse viewpoints, enhancing problem-solving and product innovation 2. A strong commitment to DEI attracts and retains a wider talent pool, thereby elevating overall workforce quality <p>Negative Implications:</p> <ol style="list-style-type: none"> 1. Implementing and sustaining DEI programs may demand considerable resources for training, policy creation, and ongoing oversight 2. If DEI efforts are poorly executed, they risk harming the Company's reputation by appearing insincere or ineffective
-	<p>Positive Implications:</p> <ol style="list-style-type: none"> 1. Investing in Research and Development (R&D) is crucial for the organization, offering chances to innovate products, boost customer satisfaction, increase cost efficiency, and embrace emerging technologies. Such efforts help establish the organization as a forward-thinking and reliable partner for its customers
-	<p>Positive Implications:</p> <ol style="list-style-type: none"> 1. Participating in social responsibility initiatives enhances the organization's connection with the community, encouraging collaboration and shared growth. These efforts positively impact the community, building goodwill and strengthening loyalty
-	<p>Positive Implications:</p> <ol style="list-style-type: none"> 1. Implementing and following a strong Code of Conduct elevates the Company's reputation as an ethical and reliable organization, which helps boost customer loyalty and enhances brand image. Clear ethical guidelines also minimize legal risks and contribute to cultivating a positive workplace culture
<p>Mitigation Measures:</p> <ol style="list-style-type: none"> 1. Conduct ongoing compliance monitoring and audits 2. Provide regular employee training and raise awareness 3. Maintain active engagement with regulatory authorities 4. Perform routine risk assessments 	<p>Positive Implications:</p> <ol style="list-style-type: none"> 1. Proactive regulation management reduces the risk of fines, penalties, and legal complications, protecting the organization's financial stability 2. Demonstrating a strong commitment to regulatory compliance fosters trust among investors, customers, and regulators, strengthening key relationships 3. Compliance ensures lawful operations, laying a solid foundation for sustainable, long-term growth <p>Negative Implications:</p> <ol style="list-style-type: none"> 1. Failure to comply with regulations can result in fines, lawsuits, and financial penalties 2. Non-compliance may harm the organization's reputation and lead to potential revenue losses

S. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity
13.	 Risk & Crisis Management		Opportunity: <ol style="list-style-type: none"> 1. Strengthening resilience to withstand potential disruptions 2. Proactively planning and anticipating risks to mitigate threats while establishing the organization as dependable and well-prepared
14.	 Data Security	 	Opportunity: <ol style="list-style-type: none"> 1. Implementing a robust data security system lowers the risk of cyberattacks, reduces downtime, and helps sustain productivity Risk: <ol style="list-style-type: none"> 1. Staying current with evolving security standards and continuously monitoring and updating protocols can be challenging and resource intensive
15.	 Sustainable Procurement	 	Opportunity: <ol style="list-style-type: none"> 1. Demonstrating a strong commitment to corporate sustainability objectives Risk: <ol style="list-style-type: none"> 1. Requiring all suppliers to comply with sustainability standards may complicate supply chain management
16.	 Stakeholder Management		Opportunity: <ol style="list-style-type: none"> 1. Establishing trust and fostering positive relationships with stakeholders 2. Involving 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)
-	<p>Positive Implications:</p> <ol style="list-style-type: none"> 1. Robust risk and crisis management strategies help reduce financial losses, improve organizational resilience, decrease insurance premiums, and boost investor confidence. Proactive actions such as risk assessments, crisis preparedness, staff training, and clear communication ensure the organization is ready to respond, protecting its reputation and maintaining uninterrupted operations
<p>Mitigation Measures:</p> <ol style="list-style-type: none"> 1. Conduct regular security audits and maintain continuous monitoring to promptly identify and address vulnerabilities 2. Implement training programs to ensure employees understand security protocols and can recognize potential threats 	<p>Positive Implications:</p> <ol style="list-style-type: none"> 1. Strong data security increases customer trust, fostering loyalty, and repeat business 2. A solid reputation for data security enhances the organization’s brand credibility 3. Effective security measures contribute to improved operational efficiency and system reliability <p>Negative Implications:</p> <ol style="list-style-type: none"> 1. Implementing and sustaining robust data security demands ongoing investment in technology and can require significant resources
<p>Mitigation Measures:</p> <ol style="list-style-type: none"> 1. Strengthen close partnerships with suppliers to align on sustainability goals and practices 2. Offer training and support to help suppliers meet the required standards 3. Perform regular supplier audits to verify compliance with sustainability criteria 4. Embed sustainability requirements into contracts and Service Level Agreements (SLAs), clearly outlining expectations and penalties for non-compliance 	<p>Positive Implications:</p> <ol style="list-style-type: none"> 1. Sustainable procurement optimizes resource utilization and reduces waste, leading to greater operational efficiency 2. Embracing sustainable procurement can enhance competitive advantage and potentially drive higher profitability <p>Negative Implications:</p> <ol style="list-style-type: none"> 1. Implementing sustainable practices may increase supply chain complexity, requiring enhanced coordination and management 2. Successfully addressing these challenges demands strong supplier collaboration, effective cost management, and investment in technology
-	<p>Positive Implications:</p> <ol style="list-style-type: none"> 1. Effective stakeholder management is key to sustaining customer satisfaction, attracting investors, and nurturing community relationships. By emphasizing clear communication, transparency, and responsiveness to stakeholder concerns, the organization can enhance financial performance, reduce risks, and seize growth opportunities in a competitive marketplace

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	<p>The policies mandated by the Companies Act, 2013, and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, can be accessed on the Company's website: https://www.lumaxworld.in/lumaxautotech/policies.html</p> <p>Other internal policies are available within the Entity and are not accessible to the public.</p>								
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.	<ul style="list-style-type: none"> 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) 								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>The Entity has developed a detailed ESG Roadmap that sets out specific commitments, goals, and measurable Environmental and Social KPIs to be achieved over a three-year period, starting from the end of FY 2023–24. Key priorities include:</p> <ol style="list-style-type: none"> Implementing waste management initiatives based on the principles of Reduce, Reuse, and Recycle (3Rs) Achieving water neutrality Shifting entirely to renewable energy sources for all energy needs by FY 2027–28 Reaching zero workplace fatalities Conducting regular employee engagement surveys and upholding a strong grievance redressal system Increasing female workforce representation to 25% Upholding a strict zero-tolerance policy for any breach of the Code of Conduct Rolling out a Customer Satisfaction Survey and formalizing a customer grievance resolution framework Fully mitigating all identified ESG-related risks Ensuring zero data security incidents Achieving full compliance with the Sustainable Procurement Policy <p>This roadmap underscores the Entity's strategic dedication to embedding ESG principles into its core operations and advancing long-term sustainable growth</p>								



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 formulated a forward-looking strategic plan that outlines clear commitments, defined goals, and measurable targets to be achieved over the coming years. Centered on proactive initiatives and robust execution, the plan reflects a strong emphasis on accountability and continuous improvement. Through diligent implementation, the Entity aims to drive meaningful progress and deliver enhanced performance in subsequent 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 deeply rooted in ESG principles, with a strong focus on creating lasting value for its stakeholders—people, communities, and the planet. For Lumax, ESG goes beyond compliance; it is about driving meaningful, positive impact. The Company’s mission and core values shape its approach and keep it aligned with its broader purpose. The Board of Directors has endorsed a comprehensive three-year ESG strategy and roadmap, with key milestones and achievements outlined 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	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 Company’s policies are periodically reviewed by Department Heads, Business Heads, and Executive Directors to evaluate their effectiveness and implement necessary updates. This structured review process ensures that policies remain current, relevant, and aligned with the Company’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 addressed promptly and effectively 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 conducted any independent assessment or evaluation of its policies through an external agency.								
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)									



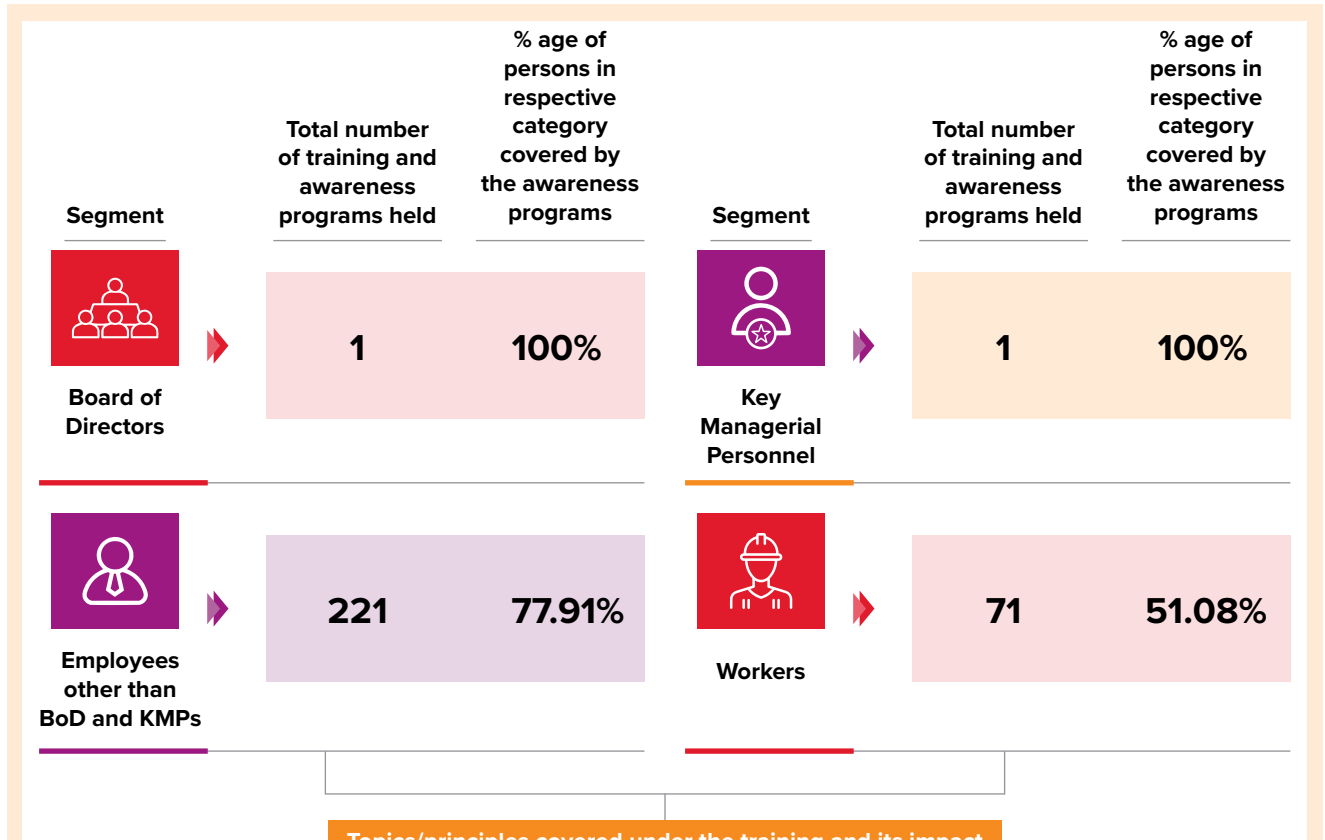
In LATL-PCNTDA, EHS Audit(ISO 45001:2018 & ISO 14001:2015) was conducted by DNV

SECTION C PRINCIPAL-WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1 ▶ Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable.

ESSENTIAL INDICATORS

1 Percentage coverage by training and awareness programs on any of the Principles during the financial year:



Safety (EHS)

1. Fire Safety
2. Fire Fighting Certification
3. Fire Safety Audit (VSA Clause 18)
4. Emergency Preparedness & Response
5. Chemical Safety
6. Hazardous Waste Management
7. Electrical Safety
8. Machine Safety
9. Work at Height
10. Incident Reporting & Root Cause Analysis (RCA)
11. Contractor Safety Management
12. EHS Awareness
13. Safety Awareness
14. First Aid Training
15. Industrial Safety, Health, and Welfare

16. Safe Audit
17. Height Work Training (Train the Trainer)
18. LOTO Training (Train the Trainer)
19. Fire & Safety Training (Mock Drill)
20. Hazard Identification Technique

HR, Legal & Compliance

21. POSH (Prevention of Sexual Harassment)
22. POSH Awareness
23. Code of Conduct
24. HR Policies
25. IMS Induction (EHS, HR, Policies)
26. Legal Register & Compliance Obligations
27. Compliance Obligations & Internal Audit
28. IMS Awareness & Policy
29. HR Best Practices
30. Managerial Excellence

31. Managerial Effectiveness
32. First Time Manager
33. MBTI
34. Conflict Management
35. Conflict Management and Happiness at Work

Quality & Technical

36. 5S
37. 7 QC Tools
38. 7 QC Tools: Problem Solving and Deep Analysis
39. Kaizen & PokaYoke
40. Gemba Kaizen
41. Daily Work Management
42. Standard Work & Kaizen
43. APQP (Advanced Product Quality Planning)
44. PPAP (Production Part Approval Process)
45. APQP & PPAP (combined)
46. PFMEA
47. PFMEA (AIAG + VDA)
48. DFMEA Basics
49. DFMEA Advance
50. SPC (Statistical Process Control)
51. MSA (Measurement Systems Analysis)
52. MSA & SPC (combined)
53. Process Audit
54. Problem Solving Techniques
55. Problem Solving Skills
56. Why-Why Analysis
57. 8D & RCA
58. Quality Management System
59. IATF 16949 Awareness
60. IATF Awareness
61. IATF Audit
62. ISO Internal Auditor
63. EMS & OHSAS
64. Pokayoke (Error Proofing)
65. Customer-Specific Requirement
66. IMM Process & Maintenance
67. Operational Excellence
68. Overview of Industry 4.0
69. NPD, APQP & PPAP
70. Productivity Improvement Techniques (Flow Manufacturing)
71. Warehouse Management
72. Defect Analysis

73. HEP & FMEA
74. Six Sigma Awareness
75. Six Sigma Green Belt
76. Mahindra Yellow Belt
77. Statistical Process Control
78. VDA 6.3
79. VDA 6.5
80. VDA Core Tools
81. Root Cause Analysis & CAPA

ESG & Sustainability

82. ESG Awareness
83. ESG Framework
84. Sustainability Awareness
85. Sustainability Training
86. Waste Management
87. GHG Awareness (Greenhouse Gases)
88. Energy Conservation Awareness
89. Energy Saving Practices for Factories
90. BRSR Training

Soft Skills & Behavioral

91. Communication Skills
92. Effective Communication
93. Presentation Skills
94. Leadership Skills
95. Personality Development
96. Self-Discipline
97. Attitude and Motivation
98. Change Management
99. Team Building
100. Time Management
101. Negotiation Skills
102. Grooming & Etiquette
103. 7 Habits of Highly Effective People
104. Behavioral Impact
105. Train the Trainer

Digital & Technical Tools

106. SAP: Production P Module
107. SAP: Material M Module
108. SAP: Sales & Dispatch Module
109. SAP: Quality Management Module
110. SAP: Finance Controlling
111. SAP Modules (General)
112. Power BI

113. Cativa V6 Overview	Finance & Strategy
114. Cativa V6 (Detailed and Practical)	
115. KUKA Robotics	
116. CAE & CFD Analysis	
117. Mould Flow & Product Manufacturing Feasibility	
118. Shoestring Digital Starter Solution	
119. Digital Transformation in Supply Chain	
120. Finance for HR	
121. Finance for Non-Finance Executives	
122. GST Compliance	
123. Supply Chain Management	
124. Daily Work Management	
125. Future-Ready Leadership Workshop	

2 Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year, in the following format.

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure obligations) Regulations, 2015 and as disclosed on the entity’s website):

	Monetary				
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Nil	Nil	0	Nil	No
Settlement	Nil	Nil	0	Nil	No
Compounding fee	Nil	Nil	0	Nil	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 via the Company’s intranet. The Entity is committed to maintaining the highest standards of business conduct and corporate governance and adopts a strict zero-tolerance approach towards bribery and corruption.

This Policy outlines comprehensive procedures designed to prevent any involvement in bribery, corruption, or facilitation payments. Compliance with the Policy is mandatory for all employees as well as 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 2024-25 (Current Financial Year)	FY 2023-24 (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 2024-25 (Current Financial Year)		FY 2023-24 (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	-

There were no complaints reported with regard to conflict of interest during the reporting period.

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 conflict of interest were reported during the current financial year. Accordingly, no corrective actions were required or implemented.

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Number of days of accounts payables	90.47	83.36

Note: *The data for financial year 2023–24 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.

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 2024-25 (Current Financial Year)	FY 2023-24 (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	11.13%	14.04%
	b) Number of dealers/distributors to whom sales are made	415	435
	c) Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	21.35%	21.49%
Share of RPTs in	a) Purchases (Purchases with related parties/Total Purchases)	10.78%	13.47%
	b) Sales (Sales to related parties/Total Sales)	11.73%	8.74%
	c) Loans & advances (Loans & advances given to related parties/Total loans & advances)	0.30%	-
	d) Investments (Investments in related parties/Total Investments made)	40.33%	36.93%

Note: *The data for financial year 2023–24 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.

LEADERSHIP INDICATORS

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

Total number of awareness programs held	Topics/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programs
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)	12.82%

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 mandates that they 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 the importance of prioritizing the Entity's interests and avoiding any relationships, activities, or engagements that may give rise to actual or perceived conflict of interest. In cases where a potential conflict arises, full and transparent disclosure to the Board of Directors and the Audit Committee is required.



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

ESSENTIAL INDICATORS

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

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	18.11%	10.14%*	<p>Some of the specific areas that were identified by the Entity are:</p> <ol style="list-style-type: none"> 1. Digital Work Instruction Implementation: Manual work instructions were replaced with digital on-screen instructions, removing the risk of damage or loss associated with paper documents. This change enhanced clarity and operational control, contributing to the ongoing automation of the assembly line. 2. Digital Graph Monitoring for Load & Stroke: A digital graph monitoring system was added to capture detailed data on load and stroke parameters. This improvement aimed at better product and process control through real-time data visualization. The system was developed via outsourced programming. 3. Trend Monitoring of Process Parameters: A process improvement initiative focused on implementing trend monitoring and recording of product and process parameters. This allowed easier and more effective monitoring of process capability. The software was developed through an outsourced partner. 4. Combi Tank Concept – (Fuel Tank + Urea Tank): The initiative introduced a combined plastic fuel and urea tank to optimize vehicle packaging, reduce components and weight, and enhance assembly efficiency. It addressed space constraints, cut costs, and simplified processes, demonstrating the value of integrated design in automotive systems. 5. Degassing/Expansion Tank & CAC/Intercooler Duct: The initiative improved control over thread formation and cap retention, enhanced leak resistance and durability, and replaced metal with plastic to reduce cost, failure modes, and process steps—earning positive customer feedback for its unique, efficient design.
Capex	84.97%	79.48%*	

Note: *The data for financial year 2023–24 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)

Yes

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

9.58%

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. Nonetheless, the Entity actively engages in the Extended Producer Responsibility (EPR) framework for the plastics used across its products, packaging, and distribution processes. Recognizing that plastics may follow diverse disposal pathways, direct reclamation poses significant challenges. Through its participation in the EPR system, the Entity ensures that such materials are appropriately recycled, reused, or recovered at the end-of-life stage, thereby supporting responsible 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 of the Plants under Importer Category and Brand Owner Category have been obtained, wherever applicable, except the 4 Plants for which the registration under Brand Owner Category is in process.

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.
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The Entity is currently assessing the feasibility of conducting life cycle assessment (LCA) for its products

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
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During the current financial year, the Entity has not conducted LCA for its products.

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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)

For the production processes, re-used or recycled raw materials are not utilized.

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 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed

Plastics (including packaging)
E-waste
Hazardous waste
Other waste

As a B2B Tier-1 supplier, the Entity’s business model is focused on delivering products directly to OEM customers and does not encompass the reclamation of products or packaging at the end of their life cycle.

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 is structured around supplying products directly to OEM customers and does not extend to the reclamation of products or packaging at the end of their life cycle.

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

ESSENTIAL INDICATORS

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	1,569	1,569	100.00%	1,569	100.00%	0	0.00%	1,569	100.00%	762	48.57%
Female	96	96	100.00%	96	100.00%	96	100.00%	0	0.00%	48	50.00%
Total	1,665	1,665	100.00%	1,665	100.00%	96	5.77%	1,569	94.23%	810	48.65%
Other than Permanent employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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

Category	% of workers Covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	829	829	100.00%	829	100.00%	0	0.00%	603	72.74%	311	37.52%
Female	54	54	100.00%	54	100.00%	54	100.00%	0	0.00%	13	24.07%
Total	883	883	100.00%	883	100.00%	54	6.12%	603	68.29%	324	36.69%
Other than Permanent workers											
Male	6,013	6,013	100.00%	6,013	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	1,902	1,902	100.00%	1,902	100.00%	1,902	100.00%	0	0.00%	0	0.00%
Total	7,915	7,915	100.00%	7,915	100.00%	1,902	24.03%	0	0.00%	0	0.00%

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company	0.14%	0.09%

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

Benefits	FY 2024-25 (Current Financial Year)			FY 2023-24 (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	100.00%	100.00%	Y	100.00%	100.00%	Y
Gratuity	100.00%	100.00%	Y	100.00%	100.00%	Y
ESI	100.00%	100.00%	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.

The Entity's premises and offices are accessible to differently abled employees and workers, though certain locations and manufacturing units may have restricted access due to safety concerns and the particular design and layout of those spaces.



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. This policy is accessible to employees via the Company'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	100.00%	100.00%	Not Applicable	Not Applicable
Female	44.44%	100.00%	Not Applicable	Not Applicable
Total	91.80%	100.00%	-	-

Note: *In FY 2024-25, no permanent workers utilized parental leave.

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

Yes/No

(If Yes, then give details of the mechanism in brief)

Permanent workers	Yes, the Company's Vigil Mechanism/Whistle-blower Policy is applicable to all categories of permanent employees and workers. It ensures adequate safeguards against any form of unfair treatment for individuals raising concerns and provides direct access to the Chairman of the Audit Committee in appropriate or exceptional cases. Additionally, an Employee App is available which enables easy registration and tracking of grievances.
Other than permanent workers	
Permanent employees	
Other than permanent employees	Not Available

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (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	1,665	0	0.00%	1,472	0	0.00%
Male	1,569	0	0.00%	1,404	0	0.00%
Female	96	0	0.00%	68	0	0.00%

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (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	883	473	53.57%	754	408	54.11%
Male	829	469	56.57%	717	404	56.35%
Female	54	4	7.41%	37	4	10.81%

8 Details of training given to employees and workers:

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (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	1,569	1,130	72.02%	1,240	79.03%	1,404	700	49.86%	650	46.30%
Female	96	57	59.38%	81	84.38%	68	50	73.53%	42	61.76%
Total	1,665	1,187	71.29%	1,321	79.34%	1,472	750	50.95%	692	47.01%
Workers										
Male	829	810	97.71%	626	75.51%	717	419	58.44%	457	63.74%
Female	54	54	100.00%	33	61.11%	37	35	94.59%	34	91.89%
Total	883	864	97.85%	659	74.63%	754	454	60.21%	491	65.12%

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1,569	1,471	93.75%	1,404	1,220*	86.89%
Female	96	91	94.79%	68	43*	63.24%
Total	1,665	1,562	93.81%	1,472	1,263*	85.80%
Workers						
Male	829	607	73.22%	717	478*	66.67%
Female	54	53	98.15%	37	27	72.97%
Total	883	660	74.75%	754	505*	66.98%

Note: *The data for financial year 2023–24 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 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?

The Entity has implemented a robust Occupational Health and Safety Management System as an integral part of its operations, aimed at fostering a safe, healthy, and environmentally responsible workplace. It is certified under ISO 45001:2018 currently covering 85.19% of its plants.

Measures include 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.

Emergency response plans cover fire, explosions, accidents, hazardous spills, pollution control failures, food poisoning, and natural calamities. Regular training and drills are conducted to enhance preparedness. The Entity is committed to continuous improvement, legal compliance, waste reduction, and innovation to prevent pollution, injuries, and 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 employs a comprehensive approach to identifying work-related hazards and assessing risks for both routine and non-routine activities, in line with established Standard Operating Procedures (SOPs).

1. **Hazard Identification and Risk Assessment (HIRA):** HIRA is conducted and regularly reviewed to systematically evaluate the work environment and operational tasks. It identifies potential hazards that may affect employees, visitors, or the surrounding ecosystem. Each identified risk is assessed based on its likelihood and potential impact, and appropriate control measures are implemented to mitigate these risks.
2. **Health and Safety Inspections:** Regular inspections and audits are carried out to review the Entity's environmental, health, and safety (EHS) policies and practices. These audits help identify areas for improvement, ensure compliance with regulatory standards, and inform the development 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 and additional hazard identification methods are employed to ensure safe execution.

Additionally, employees actively participate in hazard identification by reporting risks during meetings and submitting suggestions. This participatory approach strengthens the overall 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 the right to safely withdraw from situations where they perceive a risk to their health or safety.

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.

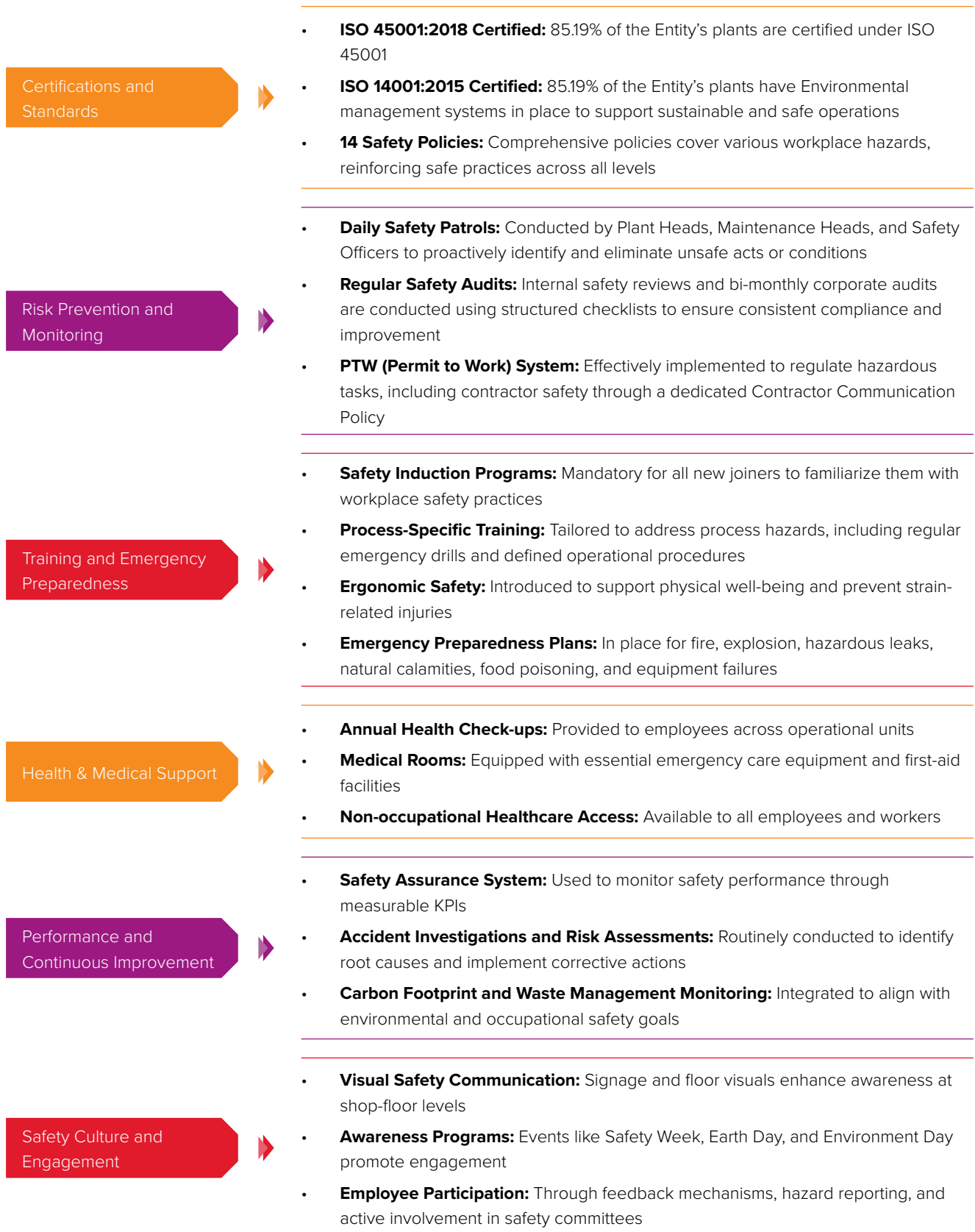
11 Details of safety related incidents, in the following format:

Safety Incident/Number	Category*	FY 2024-25 (Current Financial Year)	FY 2023-24 (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
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

Note: *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 importance on the health and safety of its employees, acknowledging 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 enhanced through strategic initiatives and employee engagement.



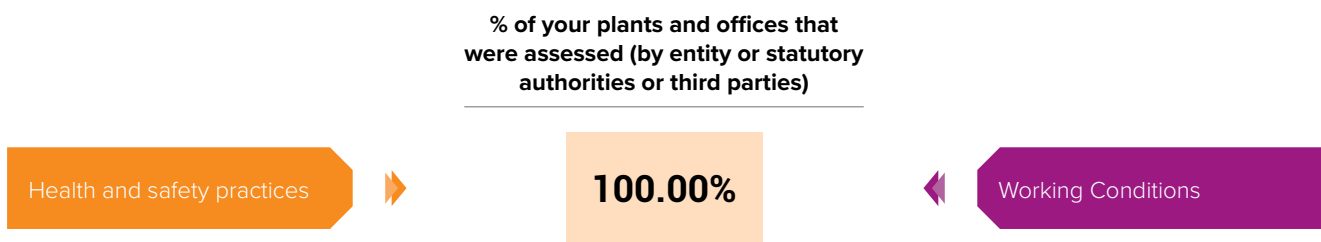
By implementing these comprehensive and certified systems, the Entity is committed to fostering a safe, healthy, and environmentally responsible workplace across all its operations.

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

	FY 2024-25 (Current Financial Year)			FY 2023-24 (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	112	0	All issues were addressed and resolved	394*	0	All issues were addressed and resolved
Health & Safety	654	0	All issues were addressed and resolved	1,024*	0	All issues were addressed and resolved

Note: *The data for financial year 2023–24 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:



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, contributing to a zero-accident workplace environment.
Empty Packaging Stacking Control	Controlled stacking levels in empty packaging areas to minimize accident risk, ensuring safe material handling and promoting a zero-accident culture for all employees.
ERT Availability Board	Implemented Emergency Response Team (ERT) availability boards on shopfloor to strengthen preparedness, improve communication, and ensure quick emergency response across shifts.
ISO 14001 & 45001 Implementation	Adopted ISO frameworks for environment and OH&S to reduce risk, enhance safety performance, and create a structured, compliant, and safe working environment for all employees.
ISO 50001 Implementation	Established an energy management system to improve energy performance, reduce operational costs, and enhance corporate reputation through 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

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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)	FY 2024-25 (Current Financial Year)	FY 2023-24 (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 to fill specific roles within the organization. These individuals are generally offered a one-year contract, which may be extended based on their 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	5.27%
Working Conditions	5.27%

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 as per the assessment. The Entity is committed to addressing the issues (if any) promptly to ensure the highest standards of safety and compliance.



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

ESSENTIAL INDICATORS

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





The Entity places high importance on building transparent and strong relationships with its stakeholders, particularly investors, by maintaining a clear understanding of their expectations and aligning business objectives accordingly. Delivering value to clients is a core component of the Entity’s corporate philosophy, with a strong focus on client satisfaction. Employees are viewed as critical enablers of value creation, and the Entity is committed to offering them meaningful and fulfilling career growth opportunities. Suppliers are recognized as integral partners in delivering business outcomes, while community engagement remains central to the Entity’s inclusive and sustainable development agenda.

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

- Engaging with the Legal and Secretarial Department, as well as senior management, to determine key stakeholder categories
- Identifying stakeholders based on their significant influence on the Entity or 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, 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, such as the Audit Committee, Nomination and Remuneration Committee, CSR Committee, Risk Management Committee, and Share Transfer/ 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 a sense of mutual growth and progress. This collaborative approach helps to strengthen long-term relationships and encourages continuous stakeholder involvement.

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-related 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 received 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 fostering foundational learning through the promotion of STEAM (Science, Technology, Engineering, Art and Mathematics) education among primary school students. This initiative provides young learners with experiential, hands-on exposure to key academic disciplines, aiming to strengthen their conceptual understanding and cultivate a spirit of curiosity-driven learning.

In addition, recognizing the growing health challenge posed by Type 1 diabetes among children in India—where an estimated 95,600 children under the age of 14 are affected and approximately 15,900 new cases are reported annually—the Entity has extended support to address this critical issue. Given the high cost of treatment and the lack of awareness, especially in underprivileged communities, the Entity provides access to essential treatment, care, and awareness programs for children living with juvenile diabetes. This initiative

seeks to improve health outcomes and enhance the long-term quality of life for affected children.

To effectively address the concerns 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—to determine the relevance and aspirations of the communities in relation to potential projects. A comprehensive Needs Assessment is then conducted to identify specific beneficiary groups that would derive the greatest impact from CSR programs.

Subsequently, the Entity collaborates closely with the local community to co-create and finalize CSR initiatives, ensuring they are aligned with the actual needs and aspirations identified. Tailored on-ground mobilization strategies are employed to engage stakeholders meaningfully and ensure active participation. This inclusive and participatory approach ensures that the Entity’s CSR efforts are impactful, sustainable, and effectively empower the most vulnerable sections of society.



PRINCIPLE 5 ▶ Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (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	1,665	1,665	100.00%	1,472	714	48.51%
Other than permanent	0	0	0.00%	1	1*	100.00%
Total Employees	1,665	1,665	100.00%	1,473	715*	48.54%
Workers						
Permanent	883	883	100.00%	754	491	65.12%
Other than permanent	7,915	7,915	100.00%	6,878	3,275*	47.62%
Total Workers	8,798	8,798	100.00%	7,632	3,766*	49.34%

Note: *The data for financial year 2023–24 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 Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Permanent Employees										
Male	1,569	0	0.00%	1,569	100.00%	1,404	-	-	1,404	100.00%
Female	96	0	0.00%	96	100.00%	68	-	-	68	100.00%
Other than Permanent Employees										
Male	0	0	0.00%	0	0	-	-	-	-	-
Female	0	0	0.00%	0	0	1	1	100.00%	-	-
Permanent Workers										
Male	829	0	0.00%	829	100.00%	717	-	-	717	100.00%
Female	54	0	0.00%	54	100.00%	37	-	-	37	100.00%
Other than Permanent Workers										
Male	6,013	5,813	96.67%	200	3.33%	5,691	5,540*	97.35%	150*	2.64%
Female	1,902	1,902	100.00%	0	0.00%	1,187	1,162*	97.89%	25*	2.11%

Note: *The data for financial year 2023–24 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.

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*	5,27,66,000	0*	-
Key Managerial Personnel	5	2,80,17,000	0	-
Employees other than BoD and KMP	1,557**	605,973.72**	95**	485,469.62**
Workers	829**	360,848.66**	54**	240,605.44**

Note: *Only 2 members of the Board of Directors receive remuneration

Note: **Data for employees other than the Board of Directors (BoD), Key Managerial Personnel (KMP), and workers from IAC has not been included.

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Gross wages paid to females as % of total wages	15.97%	9.51%*

Note: *The data for financial year 2023–24 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 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, enabling 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. Department heads are also accountable for addressing human rights issues within their respective functions. Furthermore, the senior management actively 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 deeply committed to upholding and promoting human rights through fair, ethical, and responsible business practices. Respect for human rights is a core value embedded in the Company’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 raise human rights concerns through multiple channels, including in-person submissions to location in-charges or the HR department, as well as via email. Upon receipt, each grievance is formally acknowledged and assigned a unique ID for tracking purposes.

The grievance resolution process involves an initial review, categorization, and assignment to the appropriate personnel for thorough investigation. Throughout the process, complainants are kept informed of the progress through regular updates. Once resolved, comprehensive reports are documented and communicated to the complainant, ensuring transparency and timely closure.

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

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

	FY 2024-25 (Current Financial Year)			FY 2023-24 (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	1	0	Employee Dismissed	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labor	0	0	NA	0	0	NA
Forced Labor/Involuntary Labor	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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	Nil
Complaints on POSH as a % of female employees/workers	0.06%	Not Applicable
Complaints on POSH upheld	1	Not Applicable

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 company policies are safeguarded against 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, Whistleblower, 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)

The Entity is committed to embedding fundamental human rights into all its business agreements and contracts, both in principle and in practice. A significant number of these agreements explicitly include provisions that safeguard human rights. Furthermore, the Entity follows a formal process to regularly review and update these agreements, ensuring continued compliance and reinforcing its commitment to the integration of 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)



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 appropriate

Committees, comprising both internal and external stakeholders. During FY 2024-25, the assessments referenced in Question 10 did not reveal 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 grievances related to human rights were reported. As part of its standard operating procedures, the Entity consistently upholds and reinforces human rights principles across its business operations through the Code of Conduct and other relevant policies. Regular training sessions are conducted for employees and workers to promote awareness, and policies such as the Code of Conduct are periodically reviewed and updated to reflect emerging risks and incorporate feedback.

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

The Entity consistently undertakes initiatives throughout the year to embed human rights principles into its business culture at all organizational levels.

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.

The premises and offices of the Entity are generally accessible to differently-abled visitors, with the exception of certain locations and manufacturing facilities, where accessibility may be limited 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 labor	5.27%
Forced/involuntary labor	5.27%
Sexual harassment	5.27%
Discrimination at workplace	5.27%
Wages	5.27%
Others – please specify	-

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 as per the assessment. The Entity is committed to addressing the issues (if any) promptly to ensure the highest standards of safety and compliance.



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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
From Renewable Sources		
Total electricity consumption (A) (MJ)	3,54,42,673.06	3,38,45,680.80
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)	3,54,42,673.06	3,38,45,680.80
From Non - Renewable Sources		
Total electricity consumption (D) (MJ)	13,53,65,919.08	7,43,80,977.00
Total fuel consumption (E) (MJ)	1,35,23,777.19	1,34,88,900.47
Energy consumption through other sources (F) (MJ)	0.00	0.00
Total energy consumption from Non-Renewable sources (D+E+F) (GJ)	14,88,89,696.28	8,78,69,877.47
Total energy consumed (A+B+C+D+E+F)	18,43,32,369.33	12,17,15,558.27
Energy intensity per rupee of turnover (Total energy consumption (MJ)/turnover in Lakhs ₹)	506.87	628.65
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed (MJ)/Revenue from operations adjusted for PPP (Lakhs USD))	10,471.96	14,081.76*
Energy intensity in terms of physical output (MJ/Nos)	0.91	0.92
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

Note: *The data for financial year 2023–24 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 doesn't have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
(i) Surface water	0.00	-
(ii) Groundwater	25,845.33	50,992.88
(iii) Third party water	1,34,991.46	1,23,319.03
(iv) Seawater/desalinated water	0.00	-
(v) Others - Rainwater	1,520.00	-
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	1,62,356.79	1,74,311.91
Total volume of water consumption (in kiloliters)	1,40,943.99	1,69,289.91
Water intensity per rupee of turnover (Water consumed (KL)/turnover in Lakhs ₹)	0.39	0.87

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption (KL)/Revenue from operations adjusted for PPP (Lakhs USD))	8.01	19.58*
Water intensity in terms of physical output (KL/Nos)	0.00070	0.0013
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 2023–24 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.

4 Provide the following details related to water discharged:

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water discharged by destination and level of treatment (in kilo liters)		
(i) To Surface water	0	0
a. No treatment	0	0
b. With treatment – please specify level of treatment	0	0
(ii) To Groundwater	8,876.00	0
a. No treatment	0	0
b. With treatment – please specify level of treatment- Secondary Treatment	8,876.00	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	12,536.80	5,022
a. No treatment	4,474.80	4,974
b. With treatment – please specify level of treatment- Primary, Secondary and Tertiary	8,062.00	48
(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)	21,412.80	5,022

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



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.

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

Parameter	Please specify unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
NOx	MT	0.301	0.360
SOx	MT	0.287	0.363
Particulate matter (PM)	MT	0.634	0.583
Persistent organic pollutants (POP)	-	0	0
Volatile organic compounds (VOC)	-	0	0
Hazardous air pollutants (HAP)	-	0	0
Others – please specify	-	-	-

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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	1,797.42	843.00
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	31,406.87	17,004.32
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted (Metric tonnes of CO₂ equivalent/Lakhs ₹)	Metric tonnes of CO ₂ equivalent/ Lakhs	0.09	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 CO ₂ equivalent)/Revenue from operations adjusted for PPP (Lakhs USD))	Metric tonnes of CO ₂ equivalent/ Lakhs	1.88	2.06*
Total Scope 1 and Scope 2 emission intensity in terms of physical output (Metric tonnes of CO₂ equivalent)/Nos)	Metric tonnes of CO ₂ equivalent/No.	0.0001	0.0001
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 2023–24 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.

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

The Entity has undertaken several energy-saving initiatives to improve operational efficiency and reduce greenhouse gas emissions, including:

- Installed a cyclic timer to switch off the AC during breaks, reducing unnecessary energy use
- Stopped continuous motor operation after tank fill-up, preventing energy wastage
- Installed a VFD panel on the STP air blower to optimize speed and reduce energy consumption
- Reduced the cylinder size of the pneumatic door to minimize air usage and save energy
- Installed motion sensors in washrooms to automate lighting and eliminate energy wastage
- Added a float valve in the cooling tower to control water usage and reduce energy consumption
- Installed a single switch for all shop floor lights, reducing operational hours and optimizing energy use
- Optimized IR lamp usage on the assembly line using PID control to reduce operating hours and energy consumption
- Interlocked the main hydraulic motor in the molding machine with a timer to automatically stop during idle time
- Separated DB connections for offline stations to avoid unnecessary power usage and improve energy efficiency
- Replaced diesel forklifts with electric ones to reduce emissions and improve efficiency
- Added a pressure vessel at the assembly line and PC plant to improve compressor energy efficiency
- Installed an auto drain valve on the utility compressor to reduce air wastage and improve energy efficiency
- Replaced old AC units with new energy-efficient models to reduce energy consumption and maintenance costs

- Retrofitted servo motors in injection molding machines to reduce power usage through demand-based operation
- Replaced IE2 motors with IE4 motors in the cooling tower to reduce energy consumption
- Modified cooling tower pipeline design to operate with a single pump, reducing energy use
- Installed rooftop solar panels to shift towards renewable energy and reduce carbon emissions
- Procured renewable energy through a group captive solar power arrangement to reduce dependency on conventional power
- Replaced conventional street lights with LED lights to save electricity and reduce monthly power costs
- Identified and arrested air leakages in plants to reduce compressor load and energy consumption
- Arrested air leakages in plants to optimize compressor performance and reduce electricity usage

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1,012.84	723.70
E-waste (B)	1.53	980.52
Bio-medical waste (C)	0	0.0038
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	523.24	124.02
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector - Municipal Solid Waste (MSW) Wooden Pallets Paper Corrugated Box Iron or Steel Scrap	2,943.05	716.66
Total (A + B + C + D + E + F + G + H)	4,480.66	2,544.90
Waste intensity per rupee of turnover (Total waste generated (MT)/Revenue from operations (Lakhs ₹)	0.012	0.013
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated (MT)/Revenue from operations adjusted for PPP (Lakhs USD)	0.25	0.29*
Waste intensity in terms of physical output	0.000022	0.00002
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	1,511.49	1,928.05
(ii) Re-used	536.29	378.61
(iii) Other recovery operations	0	24.01
Total	2,047.78	2,330.66
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	3.20	0.06
(ii) Landfilling	0	-
(iii) Other disposal operations	2,401.47	209.81
Total	2,404.67	209.87

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 2023–24 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.

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 acknowledges the critical significance of effective waste management, recognizing its impact on the organization, surrounding communities, and the environment. Its waste management strategy focuses on minimizing waste generation, increasing recycling and recovery efforts, and reducing overall waste disposal. To ensure responsible waste handling across all facilities, the Entity has adopted practices, including 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 strives to enhance 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	<p>The Entity has no operations in or around ecologically sensitive areas requiring environmental approvals or clearances.</p>
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
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The Entity did not undertake any EIA-required projects in the 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	<p>Yes, the Entity is compliant with all applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, and the Environment Protection Act along with rules thereunder.</p>
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	

LEADERSHIP INDICATORS

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

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

- Name of the area: Gurugram, Bhiwadi, Bengaluru, Manesar
- Nature of operations: Corporate office and automotive plastic parts manufacturing
- Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kilo liters)		
(i) Surface water	0	0
(ii) Groundwater	2,928.69	2,330.70
(iii) Third party water	43,146.73	32,647.73*
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	46,075.41	34,978.43*
Total volume of water consumption (in kiloliters)	36,253.01	34,699.43*
Water intensity per rupee of turnover (Water consumed (KL)/ turnover (Lakhs ₹)	0.10	0.17*
Water intensity (optional) – the relevant metric may be selected by the entity (KL/Nos)	0.00018	0.00026*
Water discharged by destination and level of treatment (in kilo liters)		
(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	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	9822.4	279.00
c. No treatment	1760.4	231.00
d. With treatment – please specify level of treatment - Secondary and Tertiary	8062.0	48.00
(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 kiloliters) (i + ii + iii + iv + v)	9822.4	279.00

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 years 2023–24 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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	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 function in ecologically sensitive areas. As a result, there are no significant direct or indirect impacts on biodiversity to report.

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.	Energy Saving Initiatives	Replaced diesel forklifts with electric ones to reduce emissions and enhance efficiency Added a pressure vessel to improve energy efficiency of the utility compressor Installed automatic drain valve in compressor air receiver Replaced old ACs with energy-efficient units Replaced induction motors with servo motors Upgraded cooling tower motor from IE2 to IE4 Redesigned pipeline to avoid simultaneous use of two pumps Installed solar panels for renewable power generation Procured solar power under group captive model Replaced conventional lights with LED fixtures Identified and sealed air leakages in plant Installed heater jackets on molding machines Shifted to CNG-based plant transportation Installed VFD on exhaust blower for glue booth Installed timers for AC units in shopfloor and offices Installed timers to reduce energy use during idle time Installed solar power system for canteen and EV station Optimized glue nozzle design in glue booth area	Reduction of greenhouse gas emissions and reduction of energy consumption
2.	Water Saving Initiatives	Renovated STP with automatic start-stop mechanism Installed automatic taps in office washrooms Deployed sensor taps to optimize plant-level usage Installed aerators in wash basins to reduce flow Added float switch to cooling tower to prevent overflow Installed water level sensor at storage tanks Installed water tank to reuse RO rejected water Deadlock taps in unused areas Real-time water monitoring system in paint shop Reduced tap count in overfitted areas STP restoration for water reuse	Recycle, reuse of wastewater for operational and gardening purpose

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of Initiative
3	Waste Reduction & Management	Shifted to recycled invoice paper and reduced GSM Reduced number of invoice pages Replaced paper register with a digital format Implemented waste segregation and recycling processes Started vermicomposting for food waste Reduced polyethylene by reusing polybags Switched to standardized packing bins	Waste segregation, waste to landfill reduction and circularity through composting

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

Yes, the Entity has a comprehensive Disaster Management and Emergency Response Plan in place, implemented plant-wise across all locations. The plan is designed to identify potential disasters, establish a dedicated Emergency Response Team (ERT), and outline detailed procedures to minimize personal injury and property damage in 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 procedures.
3. Development and regular updating of a detailed Emergency/Disaster Response Plan, accessible to all employees via the Employee App.
4. Conducting biannual mock drills to ensure preparedness and effective response.
5. Routine audits to monitor 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 but not limited to:

- 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 death
- Civil unrest
- Snake bites
- Gas leaks

Through these measures, the Entity demonstrates a robust 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 found no significant environmental impact from its suppliers. The Entity is committed to environmental stewardship throughout the value chain, requiring all suppliers to uphold high environmental standards and encouraging them to promote 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.

5.27%

8 How many Green Credits have been generated or procured:

FY 2024-25 (Current Financial Year)

By the listed entity

By the top ten (in terms of value of purchases and sales, respectively) value chain partners

During the reporting period, the Company has not generated or procured any Green Credits. While the Company remains committed to advancing its environmental sustainability initiatives, it has not yet engaged in formal Green Credit mechanisms.

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	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, anti-trust, conflict of interest, and as a result, corrective actions were not 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
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The Entity directly or through industry bodies and other associations puts forth a number of suggestions with respect to the industry in general and its activities in particular.



PRINCIPLE 8 ▶ **Businesses should promote inclusive growth and equitable development**

ESSENTIAL INDICATORS

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
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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 ₹)
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The Company 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, allowing direct engagement with plant management. It also proactively reaches out to communities, including vulnerable groups, to address 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, overseen by internal committees.

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	46.65%	35.40%*
Directly from within India	94.05%	99.51%*

Note: *The data for financial year 2023–24 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.

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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)*
Rural	46.46%	44.16%*
Semi-urban	0.99%	0.93%*
Urban	52.55%	54.91%*
Metropolitan	0	0

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

Note: *The data for financial year 2023–24 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.

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	2,070,041
2	Uttarakhand	Udham Singh Nagar	620,000

- 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 opportunities for all potential suppliers. The Entity actively encourages working with local suppliers or those near its facilities; however, it has not specifically included marginalized or vulnerable groups in 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 2024-25 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	Education & mainstreaming of underprivileged students into formal education	70	100
2	Sunehra Kal - Life skill for adolescents	5,400	90
3	Life skill and STEAM education	270	100
4	Usha ki Kiran Scholarship	238	100

S. No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
5	Girl child education	100	90
6	Career Margdarshan	3,474	90.01
7	Sanitary napkins manufacturing unit	2,000	100
8	Eye screening and free cataract Surgeries	274	100
9	Cancer awareness and patient support	604	100
10	Juvenile diabetes	25	100
11	Construction of well at village Sablewasti, Taluka Ambegaon, in Pune District	350	100
12	Donation of benches and desk to the schools operating in slum area	650	100
13	Changing the damaged roof of school classrooms with MS metal sheet	900	55.56
14	Donation of 4 desktops to the school to create computer lab for providing related education	110	100
15	Construction of concrete roof of kitchen for the orphanage building	175	100
16	Donation of garbage collection vehicle to Gram panchayat of Village Ambethan, Taluka Khed, under the Pune District	10,000	100
17	Construction of kitchen room for the Zilla Parishad School located in village Davane Mala, Ambethan, Chakan, District Pune	108	100
18	Construction of water tank of around 10,000 Liter at Z.P school located at village Bavada Tal – Khandala Dist Satara	90	100
19	Construction of Shed at the rooftop of the school building located at village Chandus, Taluka Khed, Dist Pune	110	100

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

ESSENTIAL INDICATORS

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

The Entity values customer complaints and is dedicated to addressing them promptly and effectively. It offers multiple channels for submitting complaints or feedback, handling consumer issues across 30 facilities (26 Plants and 4 Offices) via Customer Portals, email, or both. Each plant follows defined procedures: complaints and feedback are received through Portals or email; a temporary countermeasure is shared with the customer within 24 hours; resolution involves root cause analysis and 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 is in B2B business, and the product does not reach end customers directly.
Safe and responsible usage	
Recycling and/or safe disposal	

3 Number of consumer complaints in respect of the following:

	FY 2024-25 (Current Financial Year)		Remarks	FY 2023-24 (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)	116	1	Complaint under resolution	190	0	-

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.

During the 2024 penetration testing for IAC International Automotive India Private Limited (formerly known as

Lumax Integrated Ventures Private Limited), the following recommended fixes were successfully implemented:
 Apache HTTP Server version was upgraded to 2.4.63.
 OpenSSL was upgraded to version 3.3.2.
 Internet Key Exchange (IKE) aggressive mode with pre-shared key was resolved by modifying the configuration.
 No issues were identified related to cybersecurity or customer data privacy.

7 Provide the following information relating to data breaches:

a. Number of instances of data breaches
0

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

0

c. Impact, if any, of the data breaches

There was no impact, as no data breaches occurred.

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 Company supplies its products directly to automotive OEMs, who are responsible for assembling and selling the final products to end consumers, the Company’s role in informing and educating end-users about the safe and responsible usage of its products is inherently limited. Therefore, this responsibility is considered not applicable to the Company. However, wherever applicable, IAC ensures that products supplied to the OEMs are appropriately engraved, labeled, printed, or barcoded with relevant symbols and product information to facilitate traceability and compliance with industry standards.

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

Not applicable, as the Company 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 to OEMs and displays the product information as per customers’ 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 various channels. This feedback, whether direct or indirect, helps identify any grievances, and appropriate corrective measures are designed and implemented accordingly. Additionally, the management team regularly reviews and monitors summaries of customer satisfaction trends to ensure continuous improvement.



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

CORE INDICATORS

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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Number of days of accounts payables	128.55	Not Applicable

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 2024-25 (Current Financial Year)	FY 2023-23-24 (Previous Financial Year)
Concentration of Purchases	a) Purchases from trading houses as % of total purchases	0%	Not Applicable
	b) Number of trading houses where purchases are made from	0	Not Applicable
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	0%	Not Applicable
Concentration of sales	a) Sales to dealers/distributors as % of total sales	0%	Not Applicable
	b) Number of dealers/distributors to whom sales are made	0	Not Applicable
	c) Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0%	Not Applicable
Share of RPTs in	a) Purchases (Purchases with related parties/Total Purchases)	32.27%	Not Applicable
	b) Sales (Sales to related parties/Total Sales)	5.85%	Not Applicable
	c) Loans & advances (Loans & advances given to related parties/Total loans & advances)	0.46%	Not Applicable
	d) Investments (Investments in related parties/Total Investments made)	56.97%	Not Applicable

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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company	0.096%	Not Applicable

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

Safety Incident/Number	Category*	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	Not Applicable
	Workers	0	Not Applicable
Total recordable work-related injuries	Employees	0	Not Applicable
	Workers	0	Not Applicable
No. of fatalities	Employees	0	Not Applicable
	Workers	0	Not Applicable
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	Not Applicable
	Workers	0	Not Applicable

Note: *Including in the contract workforce

PRINCIPLE 5 ▶ **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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Gross wages paid to females as % of total wages	12.301%	Not Applicable

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	Not Applicable
Complaints on POSH as a % of female employees/workers	0%	Not Applicable
Complaints on POSH upheld	0	Not Applicable

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

ESSENTIAL INDICATORS

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
From Renewable Sources		
Total electricity consumption (A) (GJ)	1,985.59	Not Applicable
Total fuel consumption (B) (GJ)	0	Not Applicable
Energy consumption through other sources (C) (GJ)	0	Not Applicable
Total energy consumption from Renewable sources (A+B+C) (GJ)	1,985.59	Not Applicable

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
From Non - Renewable Sources		
Total electricity consumption (D) (GJ)	21,829.41	Not Applicable
Total fuel consumption (E) (GJ)	1,503.17	Not Applicable
Energy consumption through other sources (F) (GJ)	0	Not Applicable
Total energy consumption from Non-Renewable sources (D+E+F) (GJ)	23,332.58	Not Applicable
Total energy consumed (A+B+C+D+E+F)	25,318.17	Not Applicable
Energy intensity per rupee of turnover (Total energy consumption/turnover in ₹ Crore)	-	-
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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	Not Applicable
(ii) Groundwater	10,528.00	Not Applicable
(iii) Third party water	2,780.00	Not Applicable
(iv) Seawater/desalinated water	0	Not Applicable
(v) Others	0	Not Applicable
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	13,308.00	Not Applicable
Total volume of water consumption (in kiloliters)	12,131.00	Not Applicable
Water intensity per rupee of turnover (Water consumed/turnover in ₹ Crore)	-	Not Applicable
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	-	Not Applicable
Water intensity in terms of physical output	-	Not Applicable
Water intensity (optional) – the relevant metric may be selected by the entity	-	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

4 Provide the following details related to water discharged:

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water discharged by destination and level of treatment (in kilo liters)		
(i) To Surface water	0	Not Applicable
a. No treatment	0	Not Applicable
b. With treatment – please specify level of treatment	0	Not Applicable
(ii) To Groundwater	1,177	Not Applicable
a. No treatment	0	Not Applicable
b. With treatment – please specify level of treatment-	1,177	Not Applicable
Secondary Treatment		
(iii) To Seawater	0	Not Applicable
a. No treatment	0	Not Applicable
b. With treatment – please specify level of treatment	0	Not Applicable
(iv) Sent to third-parties	0	Not Applicable
a. No treatment	0	Not Applicable
b. With treatment – please specify level of treatment-	0	Not Applicable
Tertiary Treatment		
(v) Others	0	Not Applicable
a. No treatment	0	Not Applicable
b. With treatment – please specify level of treatment	0	Not Applicable
Total volume of water discharged (in kiloliters) (i + ii + iii + iv + v)	1,177	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

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

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	105.89	Not Applicable
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	4,408.33	Not Applicable
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	-	-	Not Applicable
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted	-	-	Not Applicable
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)	-	-	Not Applicable
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	Not Applicable
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	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

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	2,079.48	Not Applicable
E-waste (B)	0	Not Applicable
Bio-medical waste (C)	0	Not Applicable
Construction and demolition waste (D)	0	Not Applicable
Battery waste (E)	0	Not Applicable
Radioactive waste (F)	0	Not Applicable
Other Hazardous waste. Please specify, if any. (G)	494.26	Not Applicable
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1,618.26	Not Applicable
Total (A+B + C + D + E + F + G+ H)	4,192.00	Not Applicable
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	-	Not Applicable
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	-	Not Applicable
Waste intensity in terms of physical output	-	Not Applicable
Waste intensity (optional) – the relevant metric may be selected by the entity	-	Not Applicable
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	480.00	Not Applicable
(ii) Re-used	0.00	Not Applicable
(iii) Other recovery operations	3,579.48	Not Applicable
Total	4059.48	Not Applicable
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	132.52	Not Applicable
(iii) Other disposal operations	0	Not Applicable
Total	132.52	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

PRINCIPLE 8 ▶ **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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	31.92%	Not Applicable
Directly from within India	63.60%	Not Applicable

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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Rural	19.11%	Not Applicable
Semi-urban	26.90%	Not Applicable
Urban	54.00%	Not Applicable
Metropolitan	0.00%	Not Applicable

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

PRINCIPLE 9 ▶ **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: *BRSR Core data has been disclosed for Current Year (FY 2024-25)