

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

The Business Responsibility and Sustainability Report (BRSR) for FY 2024–25 outlines Lumax Industries Limited’s (also referred to as 'LIL' or 'The Company') progress in integrating Environmental, Social, and Governance (ESG) principles across its operations. Prepared on a Standalone basis and aligned with the National Guidelines on Responsible Business Conduct (NGRBC), the report reflects the Company's structured approach to responsible business practices and stakeholder engagement.

Sustainability at LIL is built around tangible goals and structured frameworks. The Company has adopted a long-term ESG roadmap focused on clean energy adoption, water and waste management, inclusive workforce development, and transparent governance. This report outlines measurable progress across each of the nine NGRBC principles, underscoring the Company's intent to build a resilient and responsible organization.

Principle-wise Highlights for FY 2024–25

Principle 1

- > 100% of NGRBC principles covered through Board-approved policies.
- > Zero instances of Bribery, Corruption, or Conflict of interest reported.
- > 100% of directors and senior management covered under the ethics and governance training.
- > ESG governance embedded at the Board level through formal oversight mechanisms.

Principle 2

- > 19.37% of R&D investments focused on environmental or social impact.
- > 82.22% of capital expenditure aligned with environmental and social impact improvements.
- > All eligible plants registered under Extended Producer Responsibility (EPR).

Principle 3

- > 100% of permanent employees and workers covered under PF, ESI, gratuity, and insurance.
- > 100% of eligible employees covered maternity and paternity benefits.
- > 292 training programs conducted across safety, technical, ESG, and behavioral areas for employees and workers.
- > Zero workplace fatalities reported.

Principle 4

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

Principle 5

- > 100% employees and workers are 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), ISO 45001:2018 (Occupational Health and Safety Management Systems).
- > Initiatives underway for solar energy adoption, rainwater harvesting, and 3R-based waste management.
- > Long-term targets set for Net Zero, 100% Renewable Energy, Water Neutral and Waste Management as per 3R.

Principle 7

- > Active participation in national forums such as ACMA, SIAM, CII, and state-level auto component councils.

Principle 8

- > CSR initiatives implemented in Education, Skilling, Health, and Environment.

Principle 9

- > 100% of customer complaints resolved within defined timelines.
- > Zero data breaches reported.
- > Zero 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	L74899DL1981PLC012804
2	Name of the listed entity	Lumax Industries Limited (The 'Company')
3	Year of incorporation	1981
4	Registered office address	2 nd Floor, Harbans Bhawan-II Commercial Complex, Nangal Raya New Delhi – 110 046
5	Corporate address	Plot No. 878, Udyog Vihar, Phase V, Gurugram – 122 016, Haryana, India
6	E-mail	contactbrsr.lil@lumaxmail.com
7	Telephone	0124-4760000
8	Website	https://www.lumaxworld.in/lumaxindustries
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	₹ 93,477,320
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR	Mr Raajesh Kumar Gupta Telephone: 0124-4760000 Email ID: contactbrsr.lil@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).	The disclosures in this report have been provided on a standalone basis.
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

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

Description of main activity	Description of business activity	% of turnover of the entity
Manufacturing	Electrical equipment, general purpose and special purpose machinery and equipment, transport equipment*	98.66%

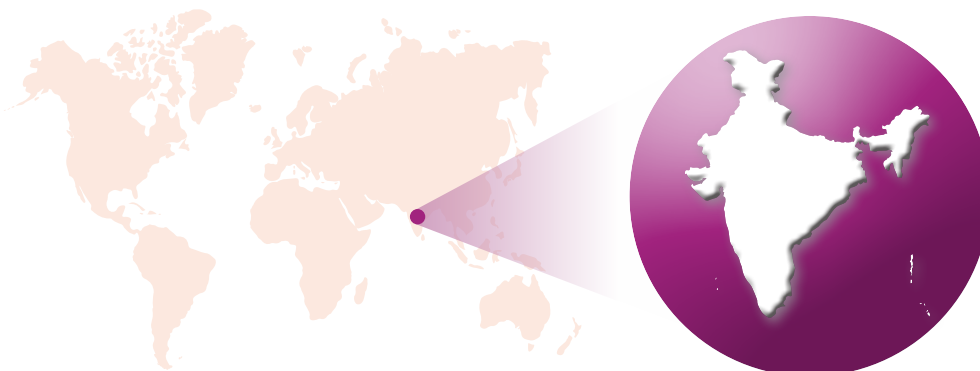
*These details are in line with Form No. MGT-7 prescribed by the Ministry of Corporate Affairs (MCA).

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

Product/Service	NIC code	% of total turnover contributed
Automotive lighting	2740	89.43%

III. OPERATIONS

18. Number of locations where plants and/or operations/offices of the entity are situated:



International

0	2	2
Total number of plants	Total number of offices	Total

National

11	4	15
Total number of plants	Total number of offices	Total

Disclaimer: This map is a generalised illustration only for the ease of the reader to understand the locations, and it is not intended to be used for reference purposes. The representation of political boundaries and the names of geographical features/states do not necessarily reflect the actual position. The Company or any of its directors, officers or employees, cannot be held responsible for any misuse or misinterpretation of any information or design thereof. The Company does not warrant or represent any kind of connection to its accuracy or completeness.

19. Markets served by the entity:

a. Number of locations

Number ■ Locations ■

17	13
National (no. of states)	International (no. of countries)

a. 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 0.76%.

b. A brief on types of customers

The Company specializes in the automobile lighting sector, providing a wide array of high-quality lighting solutions for four-wheelers, two-wheelers, and commercial vehicles. It caters to both domestic and international automotive markets. Operating primarily through a Business-to-Business (B2B) model, the Company supplies its products to Original Equipment Manufacturers (OEMs). Its esteemed clientele includes prominent names such as Maruti Suzuki, Tata Motors, Mahindra & Mahindra, MG Motor, Toyota Kirloskar, Hero MotoCorp, Honda Motor, TVS, and Suzuki Motor.

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

Sr no	Particulars	Total (A)	Male		Female	
			No. (B)	% (B /A)	No. (C)	% (C /A)
Employees						
1	Permanent (D)	1504	1408	93.62%	96	6.38%
2	Other than permanent (E)	0	0	0.00%	0	0.00%
3	Total employees (D + E)	1504	1408	93.62%	96	6.38%
Workers						
4	Permanent (F)	1431	1312	91.68%	119	8.32%
5	Other than permanent (G)	4174	3241	77.65%	933	22.35%
6	Total workers (F + G)	5605	4553	81.23%	1052	18.77%

b. Differently abled Employees and workers:

Sr no	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently abled employees						
1	Permanent (D)	0	0	0.00%	0	0.00%
2	Other than permanent (E)	0	0	0.00%	0	0.00%
3	Total differently abled employees (D + E)	0	0	0.00%	0	0.00%
Differently abled workers						
4	Permanent (F)	0	0	0.00%	0	0.00%
5	Other than permanent (G)	8	7	87.50%	1	12.50%
6	Total differently abled workers (F + G)	8	7	87.50%	1	12.50%

21. Participation/Inclusion/Representation of women

	No. and percentage of females		
	Total (A)	No. (B)	% (B / A)
Board of Directors	4	0	0.00%
Key Management Personnel	6	0	0.00%

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

	FY 2024-25 (Turnover rate in current FY)			FY 2023-24 (Turnover rate in previous FY)			FY 2022-23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	30.04	31.25	30.12	29.61	28.89	29.56	27.88	44.00	28.86
Permanent workers	26.37	47.90	28.86	40.49	61.71	41.94	49.39	60.00	50.22

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

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

Name of the holding/ subsidiary/associate companies/joint ventures (A)	Indicate whether holding/ subsidiary/ associate/ joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
Lumax Industries Czech SRO (wholly owned subsidiary)	Subsidiary	100%	No
SL Lumax Limited (associate company)	joint venture	21.28%	No

VI. CSR DETAILS

24.

Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Turnover (in ₹)	Net worth (in ₹)
Yes	₹ 3,40,039.16 Lakhs	₹ 59,884.32 Lakhs

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	-	-	-	-	-	-
Investors (other than shareholders)	No	-	-	-	-	-	-
Shareholders*	Yes	3	0	-	7	0	-
Employees and workers	Yes	-	-	-	2	0	-
Customers	Yes	317	0	-	130	-	-
Value chain partners	No	-	-	-	-	-	-
Other (please specify)	-	-	-	-	-	-	-

All complaints were resolved within the respective quarters.







*While the Company does not have a dedicated policy specifically for shareholder grievance redressal, it provides information on the Online Dispute Resolution (ODR) portal for resolving disputes in the Indian securities market. This is accessible on the Company's website: <https://www.lumaxworld.in/lumaxindustries/online-dispute-resolution.html>.

The Company's stakeholders include customers, suppliers, employees/workers, business partners, the Board of Directors, promoters, government authorities, industry, institutions, associations, the community, society, and investors. A comprehensive grievance redressal framework is in place, supported by several policies and procedures implemented across operations. These include a well-established Vigil Mechanism, Whistle Blower Policy, an Anti-Bribery Policy, and a Policy on Prevention of Sexual Harassment (POSH) for women in the workplace, ensuring a safe and transparent platform for raising concerns.

Additionally, the Company has an escalation matrix to address grievances from its productive suppliers, while the Legal and Secretarial Department oversees and manages grievances raised by other stakeholder groups.

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

Sr 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 efficiency and lower overall costs. 2. Create new revenue streams while reducing environmental impact. <p>Risks:</p> <ol style="list-style-type: none"> 1. Initial investments and changes in operations may temporarily affect, profitability and efficiency. 2. Addressing technological challenges will require careful planning and dedicated resources.
2	Water Management	 	<p>Opportunity:</p> <ol style="list-style-type: none"> 1. Demonstrating responsible environmental stewardship aligns with the Company's corporate sustainability goals and enhances its reputation among stakeholders. <p>Risk:</p> <ol style="list-style-type: none"> 1. With the growing depletion of freshwater sources, their essential role in key operations—such as production and cooling—becomes more critical. Any shortages or contamination of water supplies could significantly disrupt operations, highlighting the urgent need for effective and sustainable water management practices.
3	Energy Management	 	<p>Opportunity:</p> <ol style="list-style-type: none"> 1. Reduce reliance on non-renewable energy sources. 2. Strengthen operational resilience and minimize the risk of downtime. 3. Align with stakeholder expectations and reinforce the Company's commitment to environmental responsibility. 4. Promote employee awareness and engagement through energy education initiatives. <p>Risk:</p> <ol style="list-style-type: none"> 1. Reliance on emerging energy management technologies may introduce reliability concerns, increased maintenance costs, and compatibility issues with current systems. 2. Upfront capital investments and operational changes may lead to short-term impacts on profitability.



Opportunity



Risk

In case of risk, approach to adapt or mitigate

Financial implications of the risk or opportunity (indicate positive or negative implications)

Adaptation Measures:

1. Strategic Planning for Investments.
2. Flexible and Evolving Compliance Approach
3. Embracing technological advancements and innovation.
4. Ongoing Enhancement and Adaptive Practices.

Positive Implication:

1. By adopting robust waste management practices, the Company is able to optimize operations, lower costs, and improve resource efficiency. These efforts ensure regulatory compliance and reinforce its image as a responsible corporate entity. Additionally, such initiatives encourage innovation and open up new revenue opportunities through waste recovery and recycling.

Negative Implication:

1. Implementing advanced waste management systems and upgrading facilities may involve considerable initial investment. Moreover, managing complex waste streams could necessitate specialized expertise, adding to operational challenges.

Adaptation/Mitigation Measures:

1. Carry out comprehensive assessments to detect water-related risks and operational vulnerabilities.
2. Enhance the use of water-efficient technologies and expand waste water treatment infrastructure.
3. Ensure consistent maintenance and monitoring of water systems to prevent inefficiencies.
4. Explore and implement alternative water sources, including rainwater harvesting and grey water reuse, to support operational requirements.

Positive Implications:

1. Implementing efficient water management practices can lead to significant cost savings by reducing water consumption, minimizing waste water treatment costs, and optimizing operational processes.
2. Helps to mitigate financial risks associated with water scarcity and potential disruptions to operations due to water related issues.

Negative Implication:

1. Water shortages or contamination can halt production processes, leading to costly downtime, delays, and reduced output. Prolonged operational disruptions due to these issues can further elevate expenses.

Adaptation/Mitigation Measures:


1. Conduct comprehensive risk assessments during the pre-implementation stage to identify potential challenges.
2. Adopt a phased implementation strategy, starting with pilot projects or smaller-scale rollouts before expanding to full-scale deployment.

Positive Implications:

1. Efficient energy management results in long-term cost savings by lowering energy consumption.
2. A strong focus on energy efficiency and sustainability enhances relationships with investors and customers, potentially improving brand loyalty and overall financial performance.
3. Reducing dependence on non-renewable energy sources mitigates the risk of energy price fluctuations and supply interruptions, supporting more stable operational expenses.

Negative Implication:

1. Implementing energy management initiatives often involves significant upfront capital expenditure and initial setup costs.

Sr 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"> Driving environmental leadership and fulfilling corporate sustainability objectives. <p>Risk:</p> <ol style="list-style-type: none"> Managing Scope 3 greenhouse gas (GHG) emissions across the value chain—especially through collaboration with external partners—poses substantial challenges due to limited control and data availability.
5	Occupational Health and Safety	 	<p>Opportunity:</p> <ol style="list-style-type: none"> To build a safer and more efficient work environment while strengthening overall organizational resilience. To proactively prevent risks and safety-related 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, adversely affecting employee well-being and productivity. Such incidents can also disrupt operations, halt production, and cause major delays.
6	Employee Well-being		<p>Opportunity:</p> <ol style="list-style-type: none"> Boosts employee morale, satisfaction, and retention. Strengthens employee engagement and motivation, creating a positive workplace atmosphere.
7	Customer Satisfaction		<p>Opportunity:</p> <ol style="list-style-type: none"> Increased repeat business and customer loyalty. Enhanced customer retention. Improved operational efficiency.

In case of risk, approach to adapt or mitigate

Financial implications of the risk or opportunity (indicate positive or negative implications)

Adaptation/Mitigation Measures:

1. Foster open communication and collaboration with suppliers.
2. Implement robust data collection and management systems to capture comprehensive information from various suppliers.
3. Conduct education and training programs to promote a sustainability-driven culture across the supply chain.
4. Establish regular monitoring and review processes to ensure compliance and drive ongoing improvement.

Positive Implications:

1. Measuring Scope 3 emissions can result in cost savings and enhanced operational efficiency throughout the supply chain.
2. Partnering with suppliers on sustainability initiatives helps build stronger relationships, fostering trust and offering potential long-term financial advantages.

Negative Implications:

1. Achieving accurate Scope 3 emissions data may involve significant costs due to investments in data collection and management systems.
2. Successfully involving suppliers in the emissions reporting process may demand extra resources and training efforts.

Adaptation/Mitigation Measures:

1. Conduct regular training sessions to educate employees on safety protocols and procedures.
2. Develop and maintain emergency response plans to effectively manage unforeseen incidents.
3. Establish and enforce thorough safety policies across the organization.
4. Perform frequent safety audits to identify and address potential hazards.

Positive Implications:

1. Reduced accident rates minimize downtime, lowering costs related to injuries.
2. Enhanced safety measures can lead to decreased insurance premiums, resulting in direct financial savings.
3. Increased employee morale and retention contribute to lower turnover expenses.

Negative Implications:

1. Ineffective implementation of OHS practices may result in unforeseen financial losses, such as penalties for non-compliance.
2. Ongoing maintenance and upkeep of safety equipment and facilities can incur additional costs.
3. Employee dissatisfaction due to poor safety measures may cause a decline in productivity.








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Positive Implications:

1. Focusing on employee well-being boosts productivity and fosters a positive organizational culture. This approach aids in attracting talent, increasing efficiency, and reducing turnover-related expenses, while also minimizing risks linked to absenteeism. Although there are initial and ongoing costs, the long-term benefits include enhanced operational performance, lower healthcare costs, and increased trust from stakeholders.

Positive Implications:

1. Customer satisfaction plays a crucial role for the Company, driving benefits like repeat purchases, stronger loyalty, and more efficient marketing. On the other hand, failing to prioritize customer satisfaction can result in higher operational expenses due to managing complaints and returns. Therefore, ensuring consistently high customer satisfaction remains a key focus.

Sr 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. A culture of innovation and creativity, leading to new perspectives and ideas that drive product development. 2. Improved customer engagement and market differentiation. <p>Risk:</p> <ol style="list-style-type: none"> 1. Poorly executed DEI efforts may inadvertently create a negative impact on teamwork and collaboration.
9	R&D		<p>Opportunity:</p> <ol style="list-style-type: none"> 1. Research and development, along with innovation, play a crucial role in creating high-quality products and can lead to innovative solutions that boost efficiency while minimizing environmental impact.
10	CSR		<p>Opportunity:</p> <ol style="list-style-type: none"> 1. Participating in Corporate Social Responsibility (CSR) initiatives strengthens community relationships by showcasing the Company's 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 boosts corporate governance and ethical practices, reduces risks, enhances 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 for meeting the industry's rigorous safety, environmental, and quality standards. Ensuring compliance helps the Company avoid expensive fines, penalties, and legal expenses linked to violations. <p>Risk:</p> <ol style="list-style-type: none"> 2. Failure to comply with regulations or violations can harm the Company's reputation, eroding customer trust and resulting in costly fines and penalties. This can adversely affect revenue and threaten long-term sustainability.

In case of risk, approach to adapt or mitigate

Financial implications of the risk or opportunity (indicate positive or negative implications)

Mitigation Measures:

1. Provide mandatory training for all employees on DEI principles, unconscious bias, and fostering a respectful workplace.
2. Establish and effectively communicate clear policies, guidelines, and procedures related to DEI.

Positive Implications:

1. Implementing DEI initiatives fosters diverse perspectives, enhancing problem-solving and innovation in product development.
2. A robust commitment to DEI attracts and retains a wider talent pool, thereby improving the overall quality of the workforce.

Negative Implications:

1. Establishing and sustaining DEI programs can involve considerable costs related to training, policy creation, and ongoing oversight.
2. If DEI efforts are poorly executed or seen as insincere, they may harm the Company's reputation and credibility.

Positive Implications:

1. Investing in Research and Development (R&D) is vital for the Company, enabling product innovation, boosting customer satisfaction, increasing cost efficiency, and facilitating the adoption of new technologies. Such efforts reinforce the Company's reputation as a forward-thinking and reliable partner for its customers.

Positive Implications:

1. Engaging in social responsibility initiatives strengthens the organization's ties with the community, promoting collaboration and mutual prosperity. These efforts have a positive impact on the community, fostering goodwill and deepening loyalty.

Positive Implications:

1. Implementing and following a strong Code of Conduct elevates the Company's reputation as a reliable and ethical entity, which helps build customer loyalty and strengthens brand image. Clear ethical standards and guidelines also minimize legal risks, while promoting a positive and respectful workplace culture.

Mitigation Measures:







1. Conducting regular compliance monitoring and audits.
2. Providing employee training and raising awareness.
3. Maintaining active engagement with regulatory authorities
4. Performing frequent risk assessments.

Positive Implications:

1. Proactive regulatory management reduces the risk of fines, penalties, and legal challenges, protecting the Company's financial stability.
2. Demonstrating a strong commitment to compliance fosters trust with investors, customers, and regulators, enhancing key relationships.
3. Adhering to regulations ensures lawful operations, providing a reliable foundation for sustainable long-term growth.

Negative Implications:

1. Failure to comply with regulations can result in fines, lawsuits, and financial penalties.
2. Non-compliance may harm the Company's reputation and lead to potential loss of revenue.

Sr no	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity
13	Risk and Crisis Management		<p>Opportunity:</p> <ol style="list-style-type: none"> Enhancing resilience to minimize the impact of potential disruptions. Proactive risk anticipation and preparedness not only reduce potential threats but also reinforce the Company's reputation as a dependable and forward-thinking organization.
14	Data Security	 	<p>Opportunity:</p> <ol style="list-style-type: none"> Implementing a secure data infrastructure helps safeguard against cyber threats, reduce operational disruptions, and ensure consistent productivity. <p>Risk:</p> <ol style="list-style-type: none"> Staying aligned with rapidly evolving cybersecurity standards and continuously upgrading security protocols can be complex and require significant resources.
15	Sustainable Procurement	 	<p>Opportunity:</p> <ol style="list-style-type: none"> Demonstrating a strong commitment to corporate sustainability objectives by integrating responsible practices across the supply chain. <p>Risk:</p> <ol style="list-style-type: none"> Enforcing sustainability standards across all suppliers can add complexity to supply chain operations and management.
16	Stakeholder Management		<p>Opportunity:</p> <ol style="list-style-type: none"> Fostering trust and strong relationships with stakeholders. Involving stakeholders in decision-making and proactively addressing their concerns helps identify and mitigate potential risks.

In case of risk, approach to adapt or mitigate

Financial implications of the risk or opportunity (indicate positive or negative implications)

Mitigation Measures:

1. Carry out regular security audits and maintain continuous monitoring to promptly identify and address potential vulnerabilities.
2. Conduct employee training programs to raise awareness about security protocols and enhance their ability to recognize and respond to potential threats.

Positive Implications:

1. Robust data security fosters customer trust, encouraging loyalty and repeat business.
2. A proven commitment to data protection enhances the Company's reputation and reinforces brand credibility.
3. Strong security protocols contribute to greater operational reliability and efficiency.

Negative Implication:

1. Sustaining advanced data security systems demands ongoing investment in technology and can be resource- and time-intensive.

Mitigation Measures:

1. Strengthen collaboration with suppliers to ensure alignment with the Company's sustainability objectives.
2. Offer training and capacity-building support to help suppliers meet defined sustainability standards.
3. Perform regular audits to monitor supplier compliance with sustainability criteria.
4. Integrate clear sustainability expectation and accountability measures into contracts and Service Level Agreements (SLAs).

Positive Implications:

1. Adopting sustainable procurement practices enhances resource efficiency and minimizes waste, contributing to improved operational performance.
2. It also strengthens the Company's competitive edge, potentially driving higher profitability.

Negative Implications:

1. Integrating sustainability into procurement processes can increase supply chain complexity, requiring greater coordination and oversight.
2. Addressing these challenges demands strong supplier engagement, effective cost management, and ongoing investment in supporting technologies.

Positive Implication:

1. Effective stakeholder management plays a vital role in sustaining customer satisfaction, attracting investment, and strengthening community engagement. By emphasizing transparent communication and responsiveness to stakeholder needs, the Company can enhance financial performance, reduce risks, and leverage growth opportunities in a competitive market landscape.

SECTION B MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web link of the Policies, if available	The policies mandated 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/lumaxindustries/policies.html								
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 Company policies such as Vigil Mechanism and Whistle Blower Policy are extended to the Company'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) ESD S20.20:2021 (Protection of Electrical and Electronic Parts) TISAX (Trusted Information Security Assessment Exchange) 								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>The Company is developing an ESG Roadmap with clear commitments, goals, targets, and identified Environmental and Social KPIs. The following targets were set at the end of FY 2023-24 with a timeline of three years.</p> <ol style="list-style-type: none"> Waste management as per 3Rs Water neutrality To source 100% of energy requirements through renewable sources by FY 2027-2028 Zero fatality Employee Survey and Employee Redressal Mechanism Increase females to 25% in total workforce Zero Tolerance toward violation of Code of Conduct To implement a Customer Satisfaction Survey and scoring system, along with a Customer Complaints Redressal Mechanism 100% mitigation of identified risks Zero data security breaches 100% adherence to the Sustainable Procurement Policy 								

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 Company has formulated a strategic plan aimed at achieving specific commitments, goals, and targets in the upcoming year. This plan outlines proactive measures and initiatives to be implemented. The Company remains focused on executing the strategy effectively, aiming to achieve desired outcomes and improve its performance in the forthcoming 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)	LIL's long-term approach is firmly rooted in ESG principles, reflecting its commitment to delivering value to all stakeholders, individuals, communities, and the environment. For Lumax, ESG goes beyond ticking boxes; it's about driving real, positive change. The Company remains deeply devoted to supporting people, strengthening communities, and protecting the planet. As a global leader in automotive lighting, Lumax's mission and values serve as a compass, steering its efforts toward what truly matters. The Board of Directors has endorsed a three-year ESG roadmap and strategic plan. Further details on Lumax's ESG goals and accomplishments can be found 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).	During the financial year ended March 31, 2025, Mr Raju Bhauso Ketkale, CEO, was nominated as the person responsible for the implementation and oversight of the Business Responsibility Policies with effect from July 01, 2024, following the resignation of Mr Vishnu Johri, who held the responsibility until June 30, 2024. Email: contactbrsr.lil@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.	Although a dedicated Board Committee has not been established to handle sustainability-related issues, Mr Raajesh Kumar Gupta, Executive Director and Company Secretary, is entrusted with decision-making on these matters. Name: Mr Raajesh Kumar Gupta Designation: Executive Director DIN: 00988790 Telephone : 0124-4760000 Email: contactbrsr.lil@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	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, the Company's policies are regularly evaluated by the Department Heads, Business Heads, and Executive Directors who assess their efficacy and implement any necessary modifications. This analysis ensures the updated procedures are promptly enacted to maintain the relevance and effectiveness of the policies.									Need-based								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company is fully compliant with all statutory requirements relevant to the principles, and any instances of non-compliance shall be rectified promptly and effectively by the Board.									Need-based								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No	No	No	No	No	No	No	No	No
	No, the Company has not carried out any independent assessment or evaluation of the workings of its policies by 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:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE

1

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

Essential Indicators

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

Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programs
Board of Directors	1	Corporate Governance	100%
Key Managerial Personnel	1	Corporate Governance	50.00%
Employees other than BoD and KMPs + Workers	221 + 71	Safety (EHS) <ul style="list-style-type: none"> • Fire Safety • Emergency Preparedness and Response • Hazardous Waste Management • Chemical Safety • EHS Awareness • Electrical Safety • Machine Safety • Work at Height • Incident Reporting and RCA (Root Cause Analysis) • Contractor Safety Management HR, Legal and Compliance <ul style="list-style-type: none"> • POSH (Prevention of Sexual Harassment) • Code of Conduct • HR Policies • IMS Induction (includes EHS, HR, and other policies) • Legal Register and Compliance Obligations • IMS Awareness and Policy • Compliance Obligations and Internal Audit 	100.00%

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programs
Employees other than BoD and KMPs + Workers	221 + 71	<p>Quality and Technical</p> <ul style="list-style-type: none"> • 5S • 7 QC Tools • APQP (Advanced Product Quality Planning) • PPAP (Production Part Approval Process) • SPC (Statistical Process Control) • MSA (Measurement Systems Analysis) • PFMEA (Process Failure Mode Effects Analysis) • Problem Solving Techniques • IATF 16949 Awareness • Quality Management System • Process Audit • Gemba Kaizen • Pokayoke (Error Proofing) <p>ESG and Sustainability</p> <ul style="list-style-type: none"> • ESG Awareness • Waste Management • GHG Awareness (Greenhouse Gases) • Sustainability Awareness • Energy Conservation Awareness <p>Soft Skills and Behavioral</p> <ul style="list-style-type: none"> • Communication Skills • Presentation Skills • Leadership Skills • Change Management • Team Building • Time Management • Conflict Management • Negotiation Skills • Attitude and Motivation • Self-Discipline 	100.00%

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		
Settlement			Nil		
Compounding fee			Nil		

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	

During FY 2024-25 the Company, its Directors, and Key Managerial Personnel (KMP) were not subject to any material fines, penalties, punishments, awards, compounding fees, or settlement amounts—monetary or non-monetary—arising from actions by regulators, law enforcement agencies, or judicial authorities.

Note: The materiality threshold as defined under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been considered for the purpose of this disclosure.

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 Company has implemented an Anti-Corruption and Anti - Bribery Policy that reflects its commitment to maintaining high standards of ethical conduct and corporate governance. Adopting a zero-tolerance stance toward bribery and corruption, the policy outlines strict procedures designed to prevent any form of bribery, corruption, or facilitation payments. It is compulsory for all employees and business partners representing the Company globally to comply with this policy.

The policy is accessible via the Company Intranet.

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	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

There were no instances of any disciplinary action taken by law enforcement agencies against Directors, KMP, employees, or workers for charges of bribery or corruption.

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	-

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.

There were no instances of corruption or conflicts of interest reported during the current financial year. Hence, no corrective actions were planned.

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	129.24	149.51

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	-	-
	b) Number of dealers / distributors to whom sales are made	-	-
	c) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	-	-
Share of RPTs in	a) Purchases (Purchases with related parties / Total purchases)	32.56%	37.17%
	b) Sales (Sales to related parties / Total Sales)	5.90%	6.44%
	c) Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.46%	6.96%
	d) Investments (Investments in related parties / Total investments made)	56.97%	62.73%

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	% of value chain partners covered (by value of business done with such partners) under the awareness programs
The Company is in the process of exploring opportunities for training and awareness programs for its value chain partners as part of its sustainability initiatives.		

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.

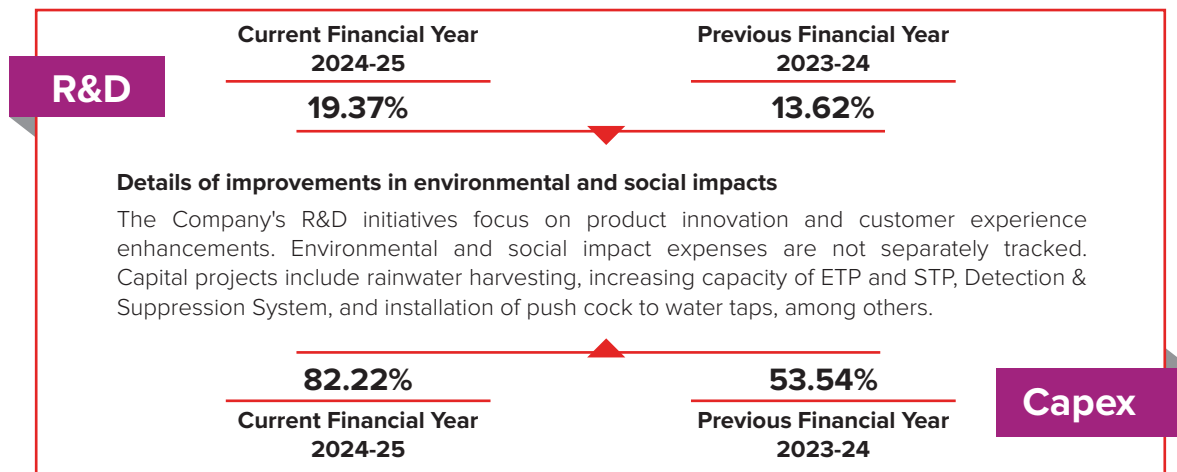
Yes, the Company has established mechanisms to address conflicts of interest involving Board members. The Code of Conduct for the Board of Directors and Senior Management clearly defines their roles and responsibilities, emphasizing the need to act in good faith and in alignment with the Company's goals and the interests of all stakeholders. The Code strictly prohibits engagement in any business, relationship, or activity that may conflict with the Company's interests. In the event of a potential conflict, individuals are required to fully disclose all relevant information to the Board of Directors and the Audit Committee.



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

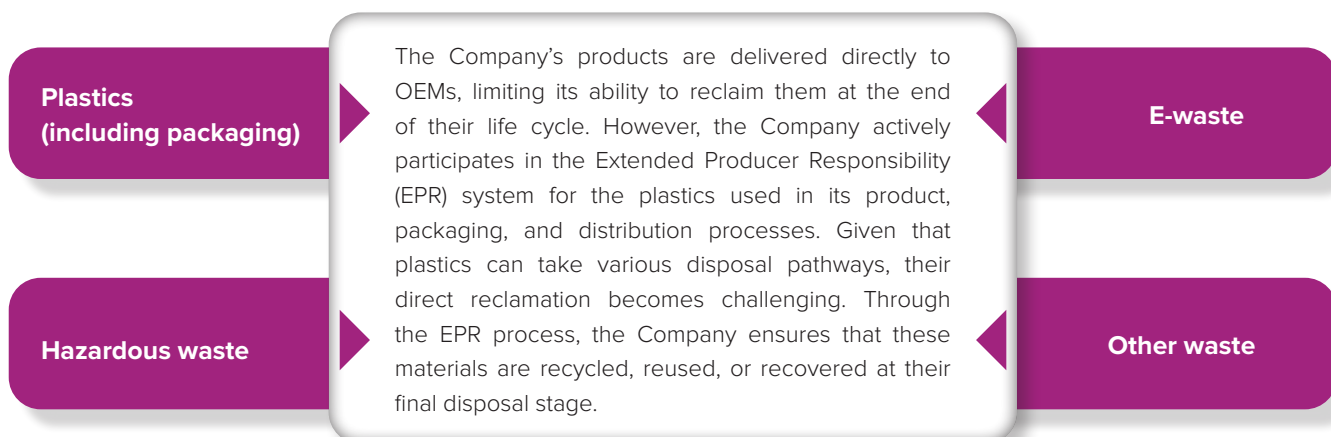
Essential Indicators

- 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.



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?
15.80%.
- 3 Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for



- 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 regulations apply to the Company's operations across five states – Uttarakhand, Gujarat, Maharashtra, Haryana, and Karnataka. The Company is registered with the Pollution Control Board (PCB) in each state, and all Registration Certificates have been duly issued. The waste collection plan is fully aligned with the EPR plan submitted to the PCB. All 11 plants are registered as brand owners and 9 plants are also registered under the Importers category.

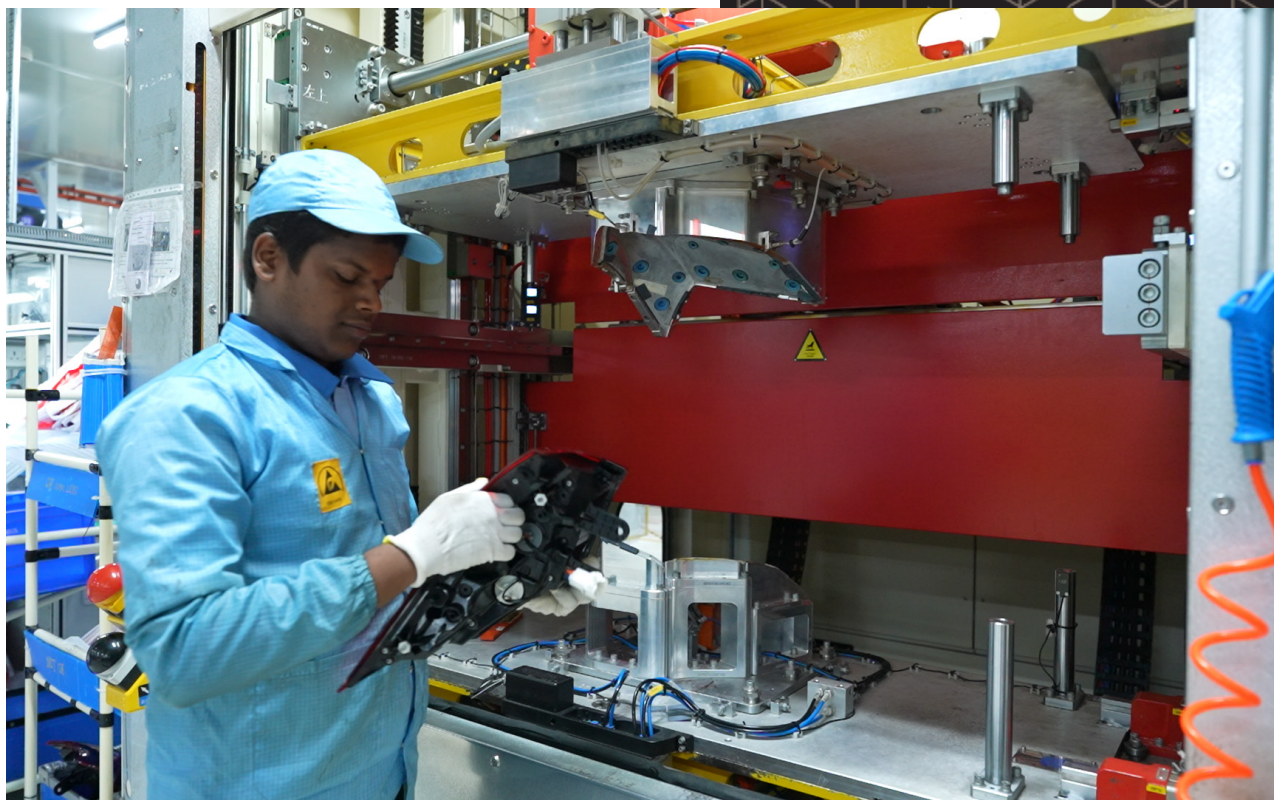
Leadership Indicators

- 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
<p>As part of its long-term sustainability roadmap, the Company has initiated a Life Cycle Assessment (LCA) for its lighting product category. This comprehensive LCA study is aimed at evaluating the environmental impacts across the product life cycle and identifying opportunities for emission reduction and resource efficiency. The outcomes of this LCA will contribute to potential future Green Credit generation or carbon offset strategies.</p>		
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.

- 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
Automotive Lighting Products	-	Under process





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 re-used input material to total material	
	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)

For production processes, reused 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:

Indicate input material	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)**

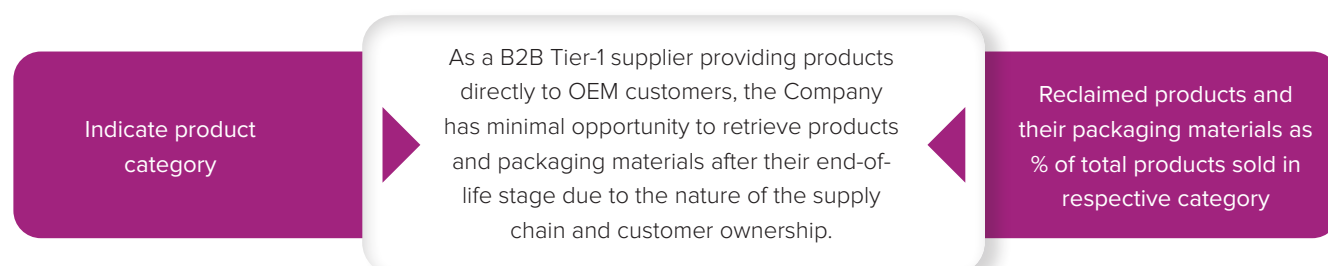
E-waste

Hazardous waste

Other waste

As a B2B Tier-1 supplier, the Company supplies its products directly to OEM customers and, as per its current business model, does not participate in end-of-life recovery or recycling of the final product or packaging materials due to limited operational scope in this area.

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



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	1408	1408	100%	1408	100%	0	0	1408	100%	1408	100%
Female	96	96	100%	96	100%	96	100%	0	0	96	100%
Total	1504	1504	100%	1504	100%	96	6.38%	1408	93.62%	1504	100%
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	1312	1312	100%	1312	100%	0	0%	622	47.41%	-	-
Female	119	119	100%	119	100%	119	100%	0	0	-	-
Total	1431	1431	100%	1431	100%	0	8.32%	622	43.47%	-	-
Other than Permanent workers											
Male	3241	3241	100%	3241	100%	0	0%	3241	100%	-	-
Female	933	933	100%	933	100%	933	100%	0	0	-	-
Total	4174	4174	100%	4174	100%	933	22.35%	3241	77.65%	-	-

- a. Spending on measures toward 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%	0.06 %

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

FY 2024-25 (Current Financial Year)			Benefits	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.)
100%	100%	Y	PF	100%	100%	Y
100%	100%	Y	Gratuity	100%	100%	Y
100%	100%	Y	ESI	100%	100%	Y
-	-	-	Others – please specify	-	-	-

3 Accessibility of workplaces.

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

Yes, the entity's premises and offices are fully accessible to differently abled employees and workers, in compliance with the provisions of the Rights of Persons with Disabilities Act, 2016. Available facilities include wheelchair ramps, braille signage, accessible restrooms, and digitally accessible systems designed to support assistive technologies, ensuring inclusive access to information and communication for all.

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 Company has an Equal Opportunity Policy in accordance with the Rights of Persons with Disabilities Act, 2016, which 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%	100%	Not Applicable	Not Applicable
Female	100%	87.50%	Not Applicable	Not Applicable
Total	100%	98.55%	Not Applicable	Not Applicable

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

Other than Permanent Workers

Permanent Employees

Other than Permanent Employees

Yes, the Company has established a Vigil Mechanism/Whistle Blower Policy applicable to all categories of permanent employees and workers. This mechanism ensures adequate safeguards against any unfair treatment of individuals raising concerns and provides direct access to the Chairman of the Audit Committee in appropriate or exceptional cases. Additionally, an Employee App has been introduced to facilitate seamless registration and tracking of grievances.

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	1504	0	0%	1405	0	0%
Male	1408	0	0%	1305	0	0%
Female	96	0	0%	100	0	0%
Total permanent workers	1431	383	26.76%	1305	392	29.04%
Male	1312	381	29.04%	1240	390	31.45%
Female	119	2	1.68%	110	2	1.82%

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	1408	1008	71.59%	1408	100%	1305	810	62.07%	1305	100%
Female	96	74	77.08%	96	100%	100	56	56.00%	100	100%
Total	1504	1082	71.94%	1504	100%	1405	866	61.64%	1405	100%
Workers										
Male	1312	996	75.91%	1312	100%	1240	816	65.81%	1240	100%
Female	119	94	78.99%	119	100%	110	90	81.82%	110	100%
Total	1431	1090	76.17%	1431	100%	1350	906	67.11%	1350	100%

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	1408	1408	100%	1305	1305	100%
Female	96	96	100%	100	100	100%
Total	1504	1504	100%	1405	1405	100%
Workers						
Male	1312	1312	100%	1240	1240	100%
Female	119	119	100%	110	110	100%
Total	1431	1431	100%	1350	1350	100%

10 Health and safety management system:

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

Yes, the Company has implemented an Occupational Health and Safety Management System as an integral part of its operations. The system is designed to create a safe, healthy, and environmentally responsible workplace for all employees. Key initiatives include continuous improvement of occupational health, safety, and environmental performance; establishing an incident-free work environment; ensuring proper disposal of waste and pollutants; minimizing waste to conserve natural resources; maintaining compliance with all applicable legal requirements; and fostering innovation to prevent pollution, injury, and illness. The Company's commitment is further demonstrated through its ISO 45001 certification, which currently covers 90.90% of its plants.

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 Company has established robust processes to identify work-related hazards and assess risks for both routine and non-routine activities. These include:

1. **Hazard Identification and Risk Assessment (HIRA):** This structured process involves identifying potential hazards in the workplace by analyzing their likelihood, frequency, severity, and possible adverse consequences, including injuries and losses. HIRA forms a key component of the Company's corporate safety strategy, providing the

foundation for implementing effective control measures to mitigate identified risks.

2. Health and Safety Inspections and Audits:

Regular inspections are conducted to evaluate the Company's environmental, health, and safety policies, procedures, and practices. These audits help identify areas of improvement, ensure compliance with legal and industry standards, and reduce the risk of workplace incidents. Corrective action plans are developed based on audit findings.

For routine activities, the Company uses a comprehensive Safety Audit checklist comprising 188 checkpoints, covering all operational areas such as the main gate, chemical store, maintenance and utility, scrap yard and hazardous waste, hot work areas, molding section, surface treatment, assembly, tool room, loading/unloading zones, storage areas, office, canteen, rooftop, solar systems, robotic zones, and legal compliance.

For non-routine activities, such as working at heights or excavation, the Company has implemented a work permit system along with specific hazard identification techniques to ensure appropriate risk controls are in place.

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

Yes, the Company has processes for workers to report work-related hazards and to remove themselves from any associated risks.

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

Yes, the Company's employees are provided with Health & Accidental Insurance, which covers a wide range of 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	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

Note: *Including in the contract workforce

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

The Company places the highest priority on the health and safety of its employees, recognizing them as its most valuable asset. To ensure a safe and healthy working environment, the Company has implemented a range of proactive measures. Currently, 90.90% of its plants are certified under ISO 45001, reflecting its strong commitment to occupational health and safety standards.

In alignment with this, the Company focuses on the elimination and control of risks associated with hazardous processes. Standard Operating Procedures (SOPs) have been developed, and their compliance is rigorously monitored through both internal and external audits. Any gaps identified during these audits are addressed promptly to foster a safe and positive workplace culture.

Key safety initiatives include:

1. Hazard Identification and Risk Assessment (HIRA)
2. Safe material handling during loading and unloading operations
3. Daily monitoring of machine safety guarding through safety checklists
4. Implementation of an On-site Emergency Plan
5. Promotion of safety awareness activities
6. Ensuring compliance with Personal Protective Equipment (PPE) guidelines

Daily safety patrols are carried out by the Plant Head, Maintenance Head, and Safety Officers to identify and eliminate unsafe conditions or behaviors. Regular safety audits are conducted by plant safety teams, while internal reviews involve Safety Committee Members, including process in-charges, workers' representatives, and senior management.

Additionally, corporate safety audits are held every two months using an extensive checklist covering all operational areas. Medical rooms at plant locations are equipped with essential emergency equipment and supplies to ensure immediate medical support. The Company also conducts comprehensive safety training programs to equip all employees with the knowledge and skills needed to maintain a safe workplace.

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	1742	0	All issues resolved	2157*	0	All issues resolved
Health and safety	111	0	All issues resolved	129*	0	All issues 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.**

The Company conducts regular internal assessments across all its units to identify and address potential risks. Audit findings are systematically evaluated, and timely corrective and preventive actions are implemented, including strengthening safety protocols, enhancing equipment maintenance, upgrading tools, and expanding employee training programs. The outcomes of these audits, along with the corresponding actions taken, are communicated organization-wide to ensure regulatory compliance and promote continuous improvement in safety performance. Identified significant risks are appropriately categorized and managed as part of this process.

Leadership Indicators**1 Does the entity extend any life insurance or any compensatory package in the event of death of****2 Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.**

The Company's agreements with value chain partners clearly require adherence to all applicable statutory regulations, including the payment and deduction of mandatory contributions. Both parties are expected to carefully review and comply with these contractual obligations. Contractors are also required to submit quarterly proof of statutory deductions and deposits.



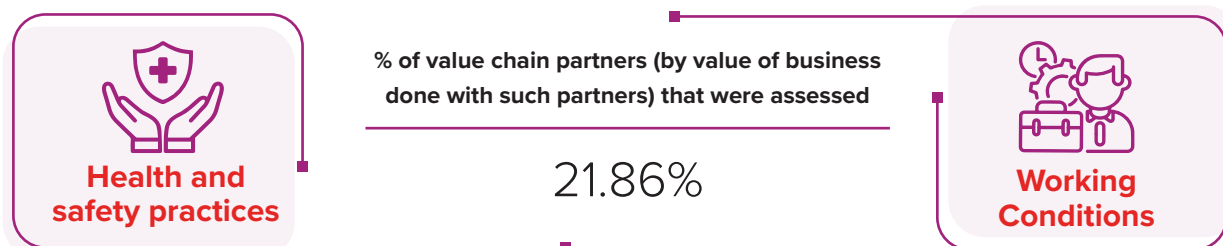
- 3 Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

	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 Company hires or retains retired employees to fill specific vacancies within the organization. In most cases, they are engaged on a one-year contractual basis, with the possibility of renewal depending on their performance and the availability of relevant openings.

- 5 Details on assessment of value chain partners:**



- 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.**

Corrective actions will be taken based on the assessment outcomes, with the Company committed to promptly resolving any identified issues to uphold 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 Company places high importance on maintaining a strong, transparent relationship with its investors by consistently aligning with their expectations and understanding their evolving needs. Delivering value to clients is a core aspect of the Company's philosophy, reflecting its deep commitment to client satisfaction. Employees are regarded as vital contributors to value creation for both clients and the organization, and the Company strives to offer them meaningful and rewarding career opportunities. Suppliers are considered key stakeholders who play a critical role in delivering business value. The Company's business practices emphasize inclusive growth, ensuring that community development remains a central focus of its sustainability efforts.

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

- In-depth consultations with the Company's Legal and Secretarial Department and senior management to determine key stakeholder groups.
- Stakeholders are identified based on their significant influence on the Company or the extent to which they are affected by the Company's decisions and outcomes.
- Key stakeholders include customers, suppliers, employees/workers, business partners, the Board of Directors, promoters, regulatory authorities, government agencies, industry bodies (such as Banks, NBFCs, ACMA, SIAM), CSR entities, and investors, among others.



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
Board of Directors	No	Email, Meetings	Quarterly & Need based	Financial results, internal controls, limited review and audit reports, among others
Customers	No	Email, Meetings, Website	Others-Need based	Product-related, price negotiations, and technological advancement, among others
Suppliers	No	Email, Meetings, Website	Others-Need based	Product-related, price negotiations, technological advancement etc.
Employees/ Workers	No	Email, Meetings, Website	Others-Need based	Company policies, organizational structure, important developments
Partners	No	Email, Meetings	Quarterly and Need based	Business-related dealings, technological advancement, new among others
Regulatory authorities/ government	No	Email, Statutory Reports, Government Portals	As per statutory requirements	Compliance and policy-related matters
Promoters	No	Email, Meetings	Need-based	Issues requiring decisions, budget, future planning, customer complaints, quality issues, and safety-related concerns, among others
Institutions/ industry bodies (Banks/NBFC/ ACMA/SIAM)	No	Email Meetings, Reports & disclosures	Continuous	Industrial development related, and finance-related issues
Community/ society (CSR/ ESG)	Yes	Email, Meetings, Website, Social Media	Continuous	Society, health and education-related matters
Investors	No	Email, SMS newspaper, pamphlets, advertisement, Corporate announcements, Social Media meetings, website)	Continuous & As per statutory timelines	Financial and operational performance-related concerns

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 are carried out by designated personnel, business leaders, and key process heads within the Company. Feedback and concerns raised by stakeholders are escalated to the Board of Directors through the appropriate Board Committees, such as the Audit Committee, Nomination and Remuneration Committee, CSR Committee, Risk Management Committee, and Share Transfer/Stakeholders Relationship Committee.

The Company maintains regular and proactive communication with key stakeholders through conference calls, providing clear explanations of its strategies and performance. This transparent approach fosters mutual progress and shared prosperity, encouraging continuous engagement and active stakeholder participation.

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 conducted to support the identification and management of key environmental and social issues. The process for engaging the Board on economic, environmental, and social topics involves the following steps:

1. Preparing a comprehensive list of relevant stakeholders and ESG-related issues specific to the Company and the broader automobile industry, in coordination with various departments.
2. Engaging with stakeholders and senior management to gather insights and feedback on these topics.
3. Integrating the feedback into Company policies and initiatives to ensure better alignment and improved effectiveness.

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

As part of the Life Skills Project, Lumax Industries Limited initiated community engagement efforts to address pressing social challenges such as the high dropout rate among girls and the use of tobacco among students. These concerns were actively discussed during awareness sessions held with diverse age groups within the community. Where necessary, counseling support was provided to families particularly those of young girls to emphasize the value of education and encourage continued school attendance.

To further support education and increase school enrollment, the Company took steps to improve school infrastructure by constructing additional classrooms. Recognizing the importance of safe sanitation, LIL also built separate toilet facilities for boys and girls, thereby fostering a safer and more inclusive learning environment.

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	1504	1504	100%	1405	1405	100%
Other than permanent	0	0	0%	0	0	0%
Total employees	1504	1504	100%	1405	1405	100%
Workers						
Permanent	1431	1431	100%	1350	1350	100%
Other than permanent	4174	4174	100%	4007	4007	100%
Total workers	5605	5605	100%	5357	5357	100%

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	1408	0	0%	1408	100%	1305	0	0%	1305	100%
Female	96	0	0%	96	100%	100	0	0%	100	100%
Other than permanent employees										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%

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 workers										
Male	1312	0	0%	1312	100%	1240	0	0%	1240	100%
Female	119	0	0%	119	100%	110	0	0%	110	100%
Other than permanent workers										
Male	3241	0	0%	3241	100%	3150	0	0%	3150	100%
Female	933	0	0%	933	100%	857	0	0%	857	100%

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

a. Median remuneration/wages:

Male			Female		
Number	Median remuneration/ Salary/ wages of respective category		Median remuneration/ Salary/ wages of respective category	Number	
4*	1,64,07,000	Board of Directors (BoD)	-	0	
6	1,21,22,000	Key Managerial Personnel	-	-	
1398	6,60,779	Employees other than BoD and KMP	4,48,567	96	
1312	2,85,529	Workers	2,52,780	119	

Note: *Only 4 members of the Board of Directors receive remuneration.

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

FY 2024-25 (Current Financial Year)	Gross wages paid to females as % of total wages	FY 2024-25 (Current Financial Year)
12.31%		13.43%

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 Company has established a comprehensive Human Rights Policy that outlines a clear process for employees to raise complaints or grievances through the Human Resources department or Senior Management. The Corporate HR Head is responsible for overseeing and managing any human rights-related issues or impacts arising from employee or worker actions. Additionally, each Department Head is accountable for addressing human rights concerns within their respective functions. The Policy is reviewed regularly by senior management to ensure its continued effectiveness and implementation across the organization.

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

The Company is dedicated to upholding human rights as a fundamental aspect of its commitment to fair and ethical business practices. To support this, robust internal systems have been implemented to address human rights concerns. These include a POSH (Prevention of Sexual Harassment) Policy to prevent and respond to workplace harassment, a Grievance Redressal Policy for resolving employee issues, and a Vigil Mechanism/Whistleblower Policy that enables individuals to report misconduct confidentially and without fear of retaliation.

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	-	-	-	2	-	All cases were reviewed and solved
Discrimination at workplace	-	-	No	-	-	No
Child labor	-	-	No	-	-	No
Forced labor/involuntary labor	-	-	No	-	-	No
Wages	-	-	No	-	-	No
Other human rights related issues	-	-	No	-	-	No

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)	-	2
Complaints on POSH as a % of female employees / workers	0.00	0.18
Complaints on POSH upheld	-	-

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

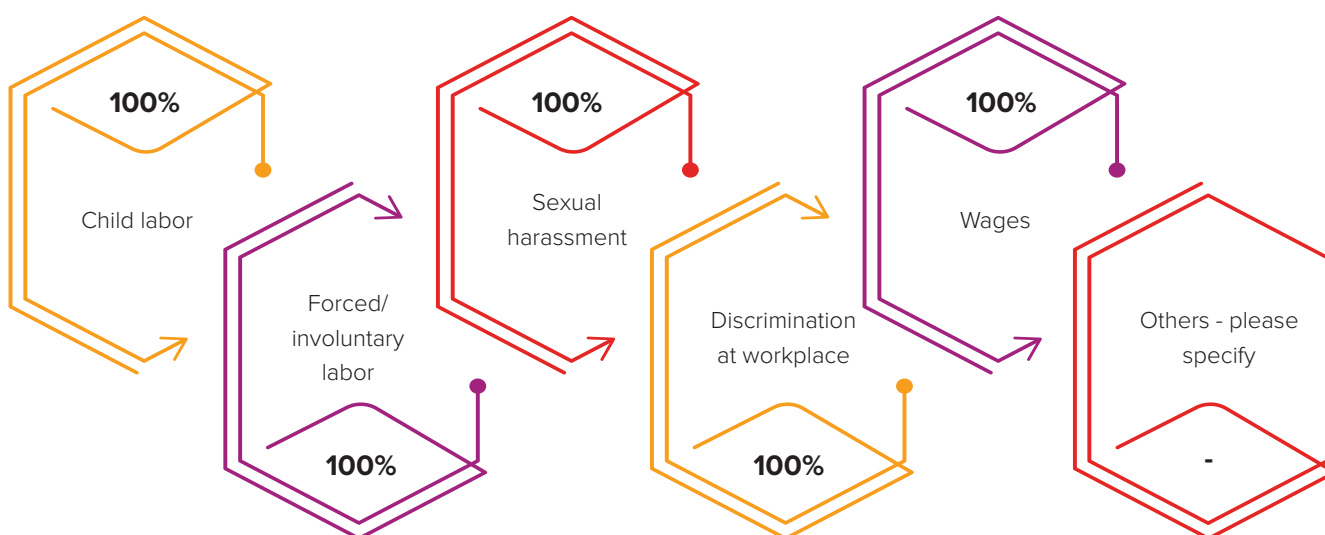
The Company is firmly committed to fostering a safe and ethical work environment where retaliation of any kind is strictly prohibited. Employees who report suspected violations of laws or Company policies in good faith are assured full protection from any adverse actions. This commitment is embedded across key governance policies, including the Grievance Redressal Policy, Whistle Blower Policy, and the Policy on Prevention of Sexual Harassment (POSH), all of which emphasize confidentiality, fairness, and impartiality. These policies ensure that all complaints and related documentation are handled with discretion and are accessible only to designated authorities. Investigations are conducted with due diligence, allowing all parties involved to present their perspectives, and outcomes are managed sensitively to uphold trust and integrity within the workplace.

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

Yes, the Company is committed to embedding fundamental human rights into all its business agreements and contracts, ensuring both alignment in principle and implementation in practice. Many of these contracts include explicit clauses that uphold human rights protections. As part of its continuous improvement efforts, the Company also conducts regular reviews and updates of these agreements to reinforce compliance and enhance its human rights commitments.

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.

As part of the Company's corporate governance practices, any significant risks or concerns identified through assessments are promptly addressed by the appropriate Committees, involving both internal and external stakeholders. In FY 2024–25, the assessments referred to in Question 10 did not reveal any major risks or concerns. However, the Company remains committed to taking timely corrective actions should any such issues emerge in the future.

Leadership Indicators

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

Throughout the year, no significant human rights grievances were reported. The Company consistently reinforces human rights principles through its Code of Conduct and related policies. Employees and workers regularly participate in training sessions, and the Company updates its policies, including the Code of Conduct, periodically to address emerging risks and incorporate feedback.

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

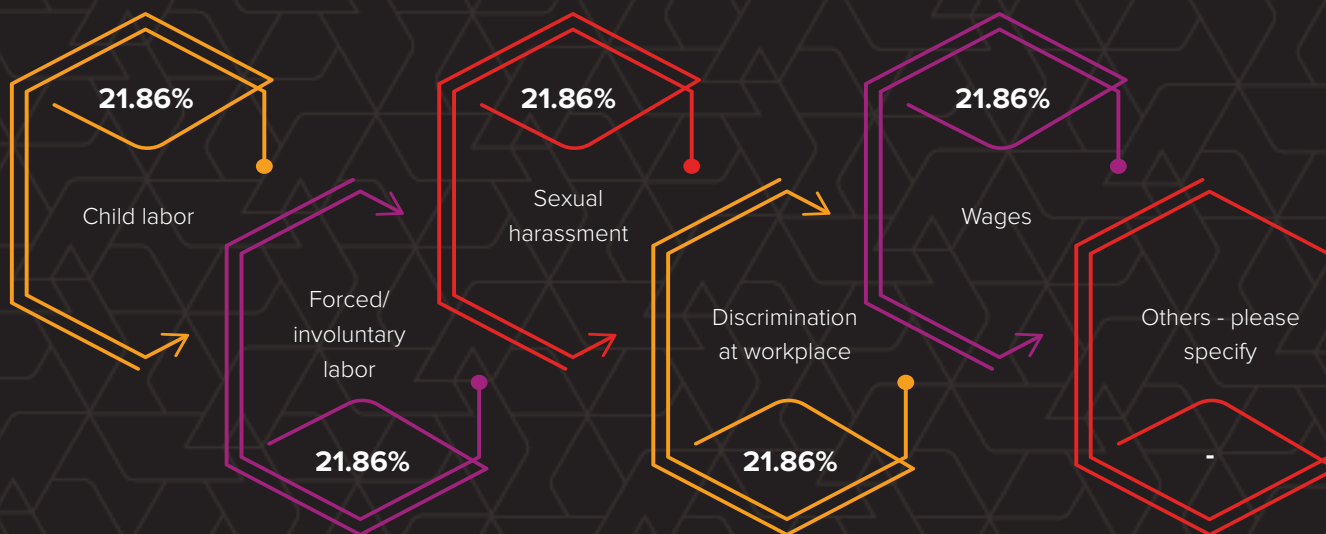
The Company continuously works to embed human rights principles into its business culture at all levels throughout the year.

3 Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016

Yes, the Company's premises and offices are fully accessible to differently-abled visitors, complying with the Rights of Persons with Disabilities Act, 2016. Available facilities include wheelchair ramps, braille signage, accessible restrooms, and digital accessibility features to ensure that information and communication technologies are inclusive and compatible with assistive devices.

4 Details on assessment of value chain partners:

% of value chain partners (by value of business done with such partners) that were assessed



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

Corrective measures will be taken in response to assessment findings. The Company is dedicated to promptly resolving any issues to maintain the highest levels of safety and compliance.

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) (MJ)	6,73,99,610.00	4,38,97,514.40
Total fuel consumption (B) (MJ)	-	-
Energy consumption through other sources (C) (MJ)	-	-
Total energy consumption from renewable sources (A+B+C) (MJ)	6,73,99,610.00	4,38,97,514.40
From non - renewable sources		
Total electricity consumption (D) (MJ)	26,57,35,488.28	24,49,24,534.80
Total fuel consumption (E) (MJ)	1,51,74,143.42	1,51,63,526.79
Energy consumption through other sources (F) (MJ)	-	-
Total energy consumption from non-renewable sources (D+E+F) (MJ)	28,09,09,631.70	26,00,88,061.59
Total energy consumed (A+B+C+D+E+F)	34,83,09,241.70	30,39,85,575.99
Energy intensity per rupee of turnover (Total energy consumption/ turnover in ₹ Lakhs)	1,024.32	1,152.95
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	21,162.47	25,826.03*
Energy intensity in terms of physical output	4.98	5.41*
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.

The Company does not operate any sites or facilities classified as designated consumers (DCs) under the Government of India's PAT Scheme.

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	0*
(ii) Groundwater	69,834.01	58,650.60
(iii) Third party water	1,07,338.74	74,779.76*
(iv) Seawater / desalinated water	0	-
(v) Others	0	-
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	1,77,172.75	1,33,430.36
Total volume of water consumption (in kiloliters)	1,60,852.75	1,21,224.36
Water intensity per rupee of turnover (Water consumed / turnover in ₹ Lakh)	0.47	0.46
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	9.75	10.30*
Water intensity in terms of physical output (KL/Nos)	0.0023	0.0022
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	-
No treatment	0	-
With treatment – please specify level of treatment	0	-
(ii) To groundwater	1,177	-
No treatment	0	-
With treatment – please specify level of treatment	1,177	-

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
(iii) To seawater	0	-
No treatment	0	-
With treatment – please specify level of treatment	0	-
(iv) Sent to third-parties	15,143	12,206
No treatment	4166	-
With treatment – please specify level of treatment (primary treatment)	10,977	12,206
(v) Others	0	-
No treatment	0	-
With treatment – please specify level of treatment	0	-
Total volume of water discharged (in kiloliters) (i + ii + iii + iv + v)	16,320	12,206

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 Company has installed Effluent Treatment Plants (ETPs) and Sewage Treatment Plants (STPs) at all necessary facilities. The treated water from these systems is reused for activities like gardening and other non-potable uses. Additionally, the Company encourages water conservation by implementing rainwater harvesting at the majority of its plant locations.

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	1.167*	0.38157
SOx	MT	0.215*	0.4024
Particulate Matter (PM)	MT	0.186*	0.13206
Persistent Organic Pollutants (POP)	-	-	-
Volatile Organic Compounds (VOC)	-	-	-
Hazardous Air Pollutants (HAP)	-	-	-
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 tons of CO ₂ equivalent	2510.00	1,220.75
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 tons of CO ₂ equivalent	61023.12	52,406.24
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tons of CO ₂ equivalent/ Lakh ₹	0.186	0.203
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)	Metric tons of CO ₂ equivalent/ Lakh ₹	3.86	4.5*
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tons of CO ₂ equivalent/Nos	0.000909	0.0010
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 emission? If Yes, then provide details.

The Company has undertaken a wide range of energy-saving initiatives to enhance operational efficiency and reduce greenhouse gas emissions across its facilities. These measures include:

1. Replacement of Old Fixed Speed Compressor with VFD-Based Energy-Efficient Compressor

- To reduce electricity consumption, the Company replaced a conventional fixed-speed compressor with a variable frequency drive (VFD)-based compressor. This transition significantly improves energy efficiency and contributes to lowering Scope 2 emissions

2. Solar Installation on Rooftop

- Installation of a rooftop solar plant offsets grid electricity usage, thereby reducing dependence on fossil fuel-based energy sources and directly mitigating GHG emissions

3. Installation of IE-4 Class Energy-Efficient Motors in Annealing Oven

- Conventional induction motors are being replaced with high-efficiency IE-4 class motors, which reduce energy demand in heat treatment processes

4. Energy Optimization Project by Process Redesign

- High-energy-consuming washing machines were replaced with three smaller tanks equipped with immersion heaters. This simple yet effective modification helps cut down energy usage in part-cleaning operations

5. Replacement of Old Air Conditioners with 5-Star Energy-Efficient Models

- Older AC units have been substituted with 5-star rated models, and contribute to reduced indirect emissions

6. Optimization and Elimination of Pump Operation

- By eliminating one pump through process optimization, the facility has reduced its overall energy load, which in turn decreases GHG emissions

7. Additional Efficiency Measures

- Introduction of Servo Motors in Molding Machines
- Replacement of Ceramic Heaters with IR Heaters in Molding Machines

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 tons)		
Plastic waste (A)	2,565.58	1,384.51
E-waste (B)	54.37	20.10
Bio-medical waste (C)	2.84	0.07
Construction and demolition waste (D)	0	-
Battery waste (E)	3.84	33.43
Radioactive waste (F)	0	0
Other hazardous waste. Please specify, if any.(Oil soaked cotton BMC sludge Oil Hazardous chemical Paint sludge) (G)	3,017.21	762.98
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	1,587.04	725.68
Total (A + B + C + D + E + F + G+ H)	7,230.91	2,926.76
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/ Lakh ₹)	0.02	0.0111
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.44	0.25*
Waste intensity in terms of physical output (MT/ Nos)	0.00010	0.00005
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)*
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For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)

Category of waste

(i) Recycled	2,685.51	1,605.53
(ii) Re-used	2.94	29.94
(iii) Other recovery operations	0	45.10
Total	2,688.45	1,680.57

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

Category of waste

(i) Incineration	7.49	441.02
(ii) Landfilling	0	-
(iii) Other disposal operations	3,890.94	742.01
Total	3,898.43	1,183.03

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 Company recognizes the vital importance of effective waste management, as it significantly impacts the organization, surrounding communities, and the environment. Its waste management strategy is centered on minimizing waste generation, maximizing recycling and recovery, and reducing the volume of waste sent for disposal. To ensure responsible waste handling at all facilities, the Company has adopted key measures such as source-segregated waste collection, reuse and recycling initiatives, and the safe disposal of hazardous waste through authorized partners. Guided by the principles of Reduce, Reuse, and Recycle (3R), the Company is dedicated to continuously enhancing its waste management practices to support 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:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any
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The Company confirms that none of its operations, offices, or project sites have received any notification or directive under the Environmental Impact Assessment (EIA) Notification, 2006, or its subsequent amendments, indicating the requirement for an Environmental Impact Assessment. Consequently, no EIA studies or related environmental clearances have been necessitated for our existing operational sites, offices, or plants.

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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Not Applicable – No projects were undertaken in ecologically sensitive areas.

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, the Company fully complies with all applicable environmental laws, regulations, and guidelines in India. This includes adherence to the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, and the Environment Protection Act, along with associated rules and regulations.

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
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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: Bawal, Dharuhera, Bengaluru
- Nature of operations: Automotive lighting manufacturer
- 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 kiloliters)		
(i) Surface water	0	-
(ii) Groundwater	58,160.01	47,934.60
(iii) Third party water	15,746.74	13,533.56
(iv) Seawater / desalinated water	0	-
(v) Others	0	-
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	73,906.75	61,468.16
Total volume of water consumption (in kiloliters)	73,906.75	61,468.16
Water intensity per rupee of turnover (Water consumed / turnover) KL/Lakh ₹	0.21	0.23
Water intensity (optional) – the relevant metric may be selected by the entity KL/No	0.00105	0.00109
Water discharged by destination and level of treatment (in kiloliters)		
(i) Into Surface water	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
(ii) Into groundwater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) Into seawater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total volume of water discharged (in kiloliters) (i + ii + iii + iv + v)	0	0

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

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 tons of CO ₂ equivalent	-	-
Total Scope 3 emissions per ₹ of turnover		-	-
Total Scope 3 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

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 Company does not operate in ecologically sensitive regions; therefore, there are no notable 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	Water Saving through Sewage Treatment Plant (STP) Use in Gardening	The gardening area implemented a water conservation initiative by utilizing treated water from the Sewage Treatment Plant (STP) for irrigation purposes. This measure aimed to significantly reduce overall water consumption. Key water quality parameters were regularly monitored to ensure suitability for gardening.	Achieved water consumption reduction through reuse of STP water in gardening activities.
2	Replacement of old Fixed speed Compressor with VFD based Energy Efficient (EE) compressor	Within the Utility Area, the Company implemented an energy efficiency initiative to address the high power consumption associated with a fixed-speed air compressor. The existing compressor was replaced with a Variable Frequency Drive (VFD)-based energy-efficient (EE) compressor to enhance operational efficiency and reduce electricity usage.	Energy savings achieved. Improved energy efficiency and reduced electricity costs.
3	Food Dish Cleaning with Dish Washer Machine	Automatic shut-off flush taps were installed in toilets and hand wash basins to reduce water wastage and lower overall water consumption. This involved replacing conventional taps with sensor-operated automatic shut-off flush taps. Although the cost incurred was not specified, the effectiveness of this initiative was monitored through daily measurements of water consumption, demonstrating the Company's commitment to water conservation and sustainable resource management.	Water saving achieved through mechanized dishwashing, improving water use efficiency in dining operations.
4	Installation of Auto shut off Flush Type Tap For Toilets & Hand Wash	The Company installed automatic shut-off flush taps in toilets and hand wash basins to minimize water wastage and reduce overall water consumption. This initiative involved replacing conventional taps with sensor-operated, auto shut-off flush models. Although the cost incurred was not specified, the impact of this measure was monitored through daily water consumption measurements, reflecting the Company's ongoing commitment to sustainable water management.	Water saving achieved, reducing water wastage in washroom facilities.
5	Zero Liquid Discharge (ZLD) system installation at ETP and RO-reject water recirculation	The Company installed a Zero Liquid Discharge (ZLD) system at the Effluent Treatment Plant (ETP) and implemented the recirculation of Reverse Osmosis (RO) reject water. This initiative was undertaken to eliminate liquid discharge and enhance water recycling efforts. The project involved the installation of the ZLD system along with measures to recirculate RO reject water, supporting the Company's commitment to sustainable water management. The effectiveness of the system is monitored through daily tracking of liquid discharge.	Achieved zero liquid discharge, significantly reducing water discharge and environmental impact.

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of Initiative
6	Quick Response Couplings (QRC) Installation on Machine	Quick Response Couplings (QRC) were installed on machines to prevent water leakage. This initiative aimed to reduce water wastage by effectively controlling and stopping leaks. The impact of this measure was monitored through daily tracking of water consumption.	Intangible benefits realized through reduced water leakage and improved operational efficiency.
7	Auto Feeding to the Tank from the Builder Line	An automated feeding system was implemented to regulate water flow from the builder line to the tank. This initiative aimed to reduce water consumption by preventing overflow and leakage. The effectiveness of this measure was monitored through daily water consumption measurements.	Achieved zero overflow and leakage daily, optimizing water use and minimizing wastage.
8	Energy Saving Project	The Company implemented an energy efficiency initiative aimed at reducing power consumption in the annealing oven. Conventional induction motors were replaced with high-efficiency IE-4 Class motors, known for their superior performance and reduced energy usage. This proactive equipment upgrade was undertaken to address high energy consumption in the process. Post-installation, energy savings were measured through detailed energy monitoring, confirming the effectiveness of the intervention in enhancing operational efficiency and supporting the Company's sustainability goals.	Enhanced motor efficiency and reduced operational energy costs in annealing operations.
9	Water Consumption Reduction	The Company undertook a water conservation initiative aimed at reducing excessive water usage in urinal areas. The existing electronic and spring-return water taps were replaced with quicker-closing, sensor-based low-flow taps to minimize unnecessary water flow. This upgrade addressed the issue of high water wastage and ensured more efficient water management. Water savings resulting from this initiative were monitored and measured using a calibrated water meter, confirming the effectiveness of the intervention in reducing overall consumption.	Improved water conservation in sanitary systems with minimal infrastructure upgrades.
10	Rainwater Harvesting Capacity Increase	Within the plant area, the Company enhanced its rainwater harvesting system to support water conservation efforts. The storage capacity was increased by expanding the existing infrastructure. This upgrade aimed to improve water resource management by capturing and utilizing more rainwater. The effectiveness of the enhancement was measured based on the increased tank capacity, contributing to the Company's broader sustainability objectives.	Additional rainwater harvesting capacity added, contributing to improved rainwater utilization and water sustainability at the plant.
11	Installed Push Cock to Water Tap	Measures were undertaken in the office washroom to reduce wastewater generation. Specific details regarding the actions implemented, associated costs, and methods of calculation were not available.	Reduced wastewater by through installation of push cock in office washroom taps.

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of Initiative
12	Daily Waste Monitoring on SAP Portal	Efforts were made in the Molding Area to reduce waste BMC scrap. While specific actions and methods of calculation were not documented.	Achieved cost saving through improved monitoring and control of waste on SAP portal.
13	Optimize the process to reduce water consumption	The Company undertook a process optimization initiative aimed at reducing water consumption. As part of this initiative, the existing washing oven, which relied on large water tanks and pumps, was replaced with a more efficient system comprising three smaller water tanks for cleaning purposes. This improvement, implemented through the Kaizen approach, resulted in a significant reduction in water usage without incurring any additional costs. The effectiveness of the water-saving measure was verified using water meter readings.	Significant water savings achieved with zero investment, driven by efficient water management and process improvements.
14	Energy Saving Project	The Company undertook a process optimization initiative to address high energy consumption associated with the existing washing process. The existing washing machine was removed and replaced with three small water tanks equipped with immersion heaters for cleaning purposes. This change significantly reduced energy usage by eliminating the need for energy-intensive washing equipment. The resulting energy savings were accurately measured using energy monitoring tools. This action reflects the Company's ongoing commitment to operational efficiency and sustainable resource management.	Enhanced operational energy efficiency through simple process changes.

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

As part of its business continuity and disaster management framework, the Company has established a comprehensive Emergency Response Plan that covers eight types of potential emergencies. This plan provides clear procedures to be followed during critical situations and is uniformly implemented across all plant locations. To ensure widespread awareness, the plan is also made accessible to all employees via the Employee App. The Emergency Response Plan includes protocols for the following scenarios:

- Fire Emergency
- Earthquake Emergency
- Sewage Outflow Emergency
- Medical Emergency / Death
- Civil Unrest
- Food Poisoning
- Snake Bite
- Gas Leakage

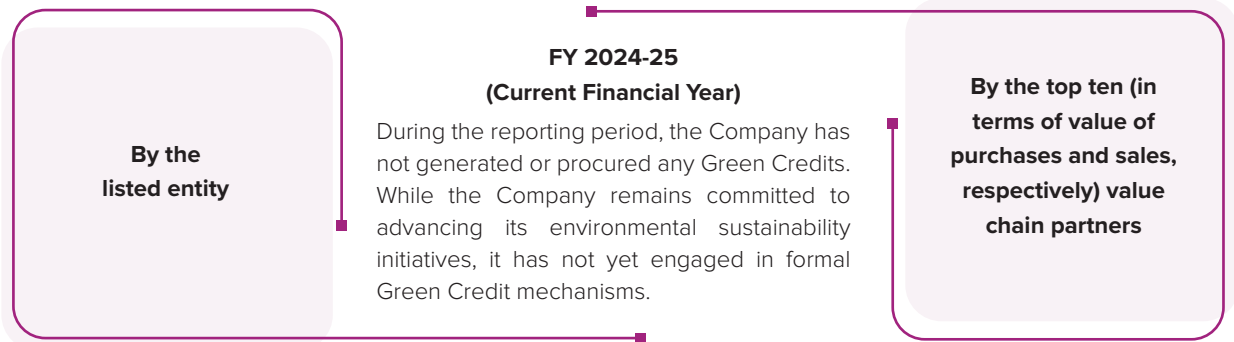
6 Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

The Company has not identified any significant environmental impacts arising from its suppliers. Committed to environmental stewardship across its value chain, the Company mandates that all suppliers adhere to high environmental standards and encourages them to foster these practices within their own supply networks.

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

21.86%

8 How many Green Credits have been generated or procured:



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.
3
- 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

Reach of trade and industry chambers/ associations (State/National)**Name of the trade and industry chambers/ associations**

- 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	<p>During the reporting period, the Company did not receive any notices from regulatory authorities related to anti-competitive, antitrust, conflict of interest, and as a result, corrective actions were not required.</p>
Brief of the case	
Corrective action taken	

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 Company 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
NA					

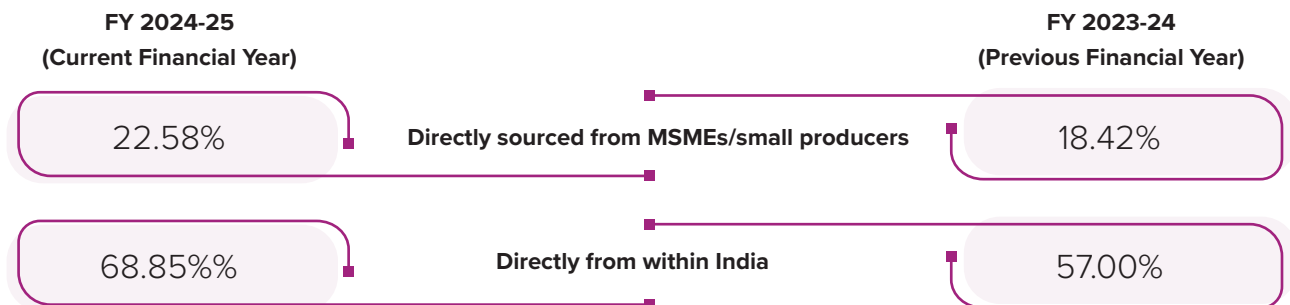
2 Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
The 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 Company actively undertakes various CSR initiatives to support the communities surrounding its plant locations. It follows an Open Door Policy, enabling community members to directly approach plant management. Furthermore, the Company proactively engages with local communities, including vulnerable groups, to address.

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



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	19.10%	30.86%
Semi-urban	26.89%	17.66%
Urban	53.99%	51.47%
Metropolitan	-	-

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

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
NA	NA

For the projects where Social Impact Assessments were conducted, negative impacts requiring corrective actions were not identified.

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

State
Haryana

Aspirational district
Nuh, Mewat

Amount spent (in ₹)
20,38,253

State
Uttarakhand

Aspirational district
Udham Singh Nagar

Amount spent (in ₹)
6,20,000

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

No, the Company's supplier selection process is guided by a non-discriminatory policy that ensures equal opportunity for all potential suppliers. While the Company encourages engagement with local suppliers, particularly those located near its facilities, it has not explicitly incorporated criteria for marginalized or vulnerable groups in its supplier qualification framework.

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

Not Applicable

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

Not Applicable

- 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:

Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
The Company 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 IP 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 adolescent students	1800	90%
3	Life Skills and STEAM Education for disadvantage students	150	100%
4	"Usha ki Kiran" Scholarship	100	100%
5	Girl Child Education	50	90%
6	Career Margdarshan	763	90.04%
7	Sanitary Napkins Manufacturing Unit	1500	100%
8	Eye Screening and Free Cataract Surgeries	150	100%
9	Cancer Awareness and Patient Support	300	100%
10	Juvenile Diabetes	10	100%



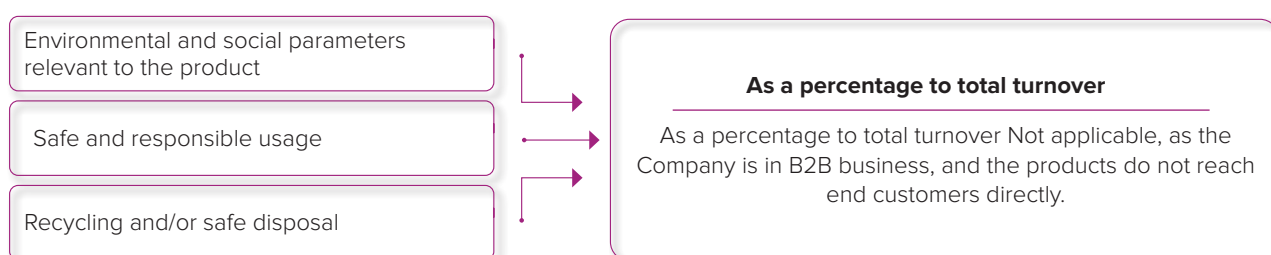
PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

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

The organization places high importance on customer complaints, ensuring they are addressed quickly and effectively. Customers can submit their complaints or feedback through multiple channels, such as Customer Portals and email. Each of the Company's 11 plants follows a standardized process for handling these complaints: initial feedback is acknowledged through the designated channels, and a temporary solution is provided within 24 hours. Subsequently, a root cause analysis is conducted using quality tools to identify the issue, and a permanent corrective action is implemented within one week. The resolution is then communicated back to the customer to confirm complete satisfaction.

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



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	-
Cybersecurity	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 – customer complaints	317	0	-	130	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 Company has a data privacy policy which is available on the Company's intranet.

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

The Company has not faced any complaints, issues, or penalties concerning advertising, delivery of essential services, cybersecurity, data privacy, product recalls, or product/service safety. Consequently, no corrective actions have been required.

7 Provide the following information relating to data breaches:

- a. **Number of instances of data breaches:** Nil
- b. **Percentage of data breaches involving personally identifiable information of customers:** Nil
- c. **Impact, if any, of the data breaches:** There have been no such instances of data breaches identified so far.

Leadership Indicators

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

The information on products and services of the entity is made available online on the Company website and social media, can be accessed through below links:

- <https://www.lumaxworld.in/>
- <https://www.youtube.com/c/LumaxWorld>
- <https://www.facebook.com/lumaxworld.in>
- <https://www.linkedin.com/company/lumax-world/>

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

The Company supplies its products directly to OEMs, who then assemble and sell the final products to end customers. Therefore, the Company has a limited role in educating and informing the end users about the safe and responsible use of its products.

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

The Company does not directly offer essential services but is dedicated to minimizing any disruptions to its customers' operations. By maintaining consistent and proactive communication with clients, the Company helps ensure their operations run smoothly.

4 Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable)

Yes

If yes, provide details in brief.

Certain products bear the CE marking based on customer requirements.

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)

Yes, acknowledging the significance of customer satisfaction, the Company proactively gathers feedback through multiple channels. This input, whether direct or indirect, aids in identifying grievances, allowing the Company to develop and implement suitable corrective actions. Furthermore, the management team regularly reviews summaries of customer satisfaction trends to drive continuous improvement.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT- CORE INDICATORS

Lumax Industries Limited

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	93.83	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 2023-24 (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	7.12%	Not Applicable
	b) Number of dealers / distributors to whom sales are made	415	Not Applicable
	c) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	21.35%	Not Applicable
Share of RPTs in	a) Purchases (Purchases with related parties / Total Purchases)	6.43%	Not Applicable
	b) Sales (Sales to related parties / Total Sales)	7.33%	Not Applicable
	c) Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.30%	Not Applicable
	d) Investments (Investments in related parties / Total Investments made)	40.32%	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	0.36%	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	8.15	Not Applicable
	Workers	22.54	Not Applicable
Total recordable work-related injuries	Employees	3	Not Applicable
	Workers	38	Not Applicable
No. of fatalities	Employees	0	Not Applicable
	Workers	0	Not Applicable
High consequence work-related injury or ill-health (excluding fatalities)	Employees	2	Not Applicable
	Workers	5	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	17.18%	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)	8,537.01	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)	8,537.01	Not Applicable
From Non - Renewable Sources		
Total electricity consumption (D) (GJ)	3,73,558.71	Not Applicable
Total fuel consumption (E) (GJ)	3,586.23	Not Applicable
Energy consumption through other sources (F) (GJ)	0	Not Applicable
Total energy consumption from Non-Renewable sources (D+E+F) (GJ)	3,77,144.94	Not Applicable
Total energy consumed (A+B+C+D+E+F)	3,85,681.95	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	15,697.80	Not Applicable
(iii) Third party water	54,598.01	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)	70,295.81	Not Applicable
Total volume of water consumption (in kiloliters)	45,984.80	Not Applicable
Water intensity per rupee of turnover (Water consumed / turnover in ₹ Crore)	-	-
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

4. Provide the following details related to water discharged:

Parameter	FY 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	7,662.52	Not Applicable
a. No treatment	0	Not Applicable
b. With treatment – please specify level of treatment- Tertiary Treatment	7,662.52	Not Applicable
(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	18,125.42	Not Applicable
a. No treatment	368.78	Not Applicable
b. With treatment – please specify level of treatment- Tertiary Treatment	17,756.64	Not Applicable
(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)	25,787.94	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 tons of CO ₂ equivalent	392.03	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 tons of CO ₂ equivalent	15,917.01	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)	-	-	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	-	-	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Waste generated (in metric tons)		
Plastic waste (A)	1,022.23	Not Applicable
E-waste (B)	0.71	Not Applicable
Bio-medical waste (C)	0.003	Not Applicable
Construction and demolition waste (D)	0.69	Not Applicable
Battery waste (E)	0.00	Not Applicable
Radioactive waste (F)	0.00	Not Applicable
Other Hazardous waste. Please specify, if any. (G)	132.33	Not Applicable
Other Non-hazardous waste generated (H) . Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	329.27	Not Applicable
Total (A + B + C + D + E + F + G + H)	1,485.23	Not Applicable
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	-	-
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	-	-
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
Category of waste		
(i) Recycled	206.94	Not Applicable
(ii) Re-used	87.45	Not Applicable
(iii) Other recovery operations	967.70	Not Applicable
Total	1,262.09	Not Applicable
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
Category of waste		
(i) Incineration	33.60	Not Applicable
(ii) Landfilling	3.07	Not Applicable
(iii) Other disposal operations	186.47	Not Applicable
Total	223.14	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	44.48%	Not Applicable
Directly from within India	86.93%	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	62.00%	Not Applicable
Semi-urban	1.59%	Not Applicable
Urban	34.00%	Not Applicable
Metropolitan	3.53%	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**
No Impact

Note: *BRSR Core data has been disclosed for Current year FY 2024-25

