LIL:CS:REG34:2026-27 Date : August 01, 2026

| BSE Limited<br>Listing & Compliance Department<br>Phiroze Jeejeebhoy Towers,<br>Dalal Street, Mumbai – 400001 | National Stock Exchange of India Limited<br>Listing & Compliance Department<br>Exchange Plaza, C-1 Block G,<br>Bandra Kurla Complex,<br>Bandra (E), Mumbai – 400051 |
|---|---|
| **Security Code: 517206** | **Symbol: LUMAXIND** |

**Subject: Submission of Business Responsibility and Sustainability Report of Lumax Industries Limited ("the Company") for the Financial Year 2025-26.**

Dear Sir/Ma'am,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, please find enclosed herewith the Business Responsibility and Sustainability Report for the Financial Year 2025-26, which also forms a part of the Integrated Annual Report for the FY 2025-26.

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

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

Thanking you,

Yours faithfully,

**For Lumax Industries Limited**

RAAJESH KUMAR GUPTA Digitally signed by RAAJESH KUMAR GUPTA Date: 2026.08.01 21:59:39 +05'30'

**Raajesh Kumar Gupta**
**Executive Director & Company Secretary**
**M.no. A-8709**

**Encl:** As stated Above

# BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

## FY 2025-26

## 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 - 110046 |
| 5 | Corporate address | Plot no. 878, Udyog Vihar, Phase V, Gurugram - 122016, 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 1, 2025 - March 31, 2026 |
| 10 | Name of the Stock Exchange(s) where shares are listed | BSE Limited and National Stock Exchange of India Limited |
| 11 | Paid-up Capital | ₹ 9,34,77,320 |
| 12 | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report | Mr Raajesh Kumar Gupta<br>Telephone: 0124-4760000<br>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/CFDPoD-1/P/CIR/2025/42 dated March 28, 2025 (subsumed as part of the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026) |
| 15 | Type of assessment of assurance obtained | Not Applicable as per the SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2025/42 dated March 28, 2025 (subsumed as part of the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026) |

## II. PRODUCTS/SERVICES

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

| Description of Main Activity | Description of Business Activity | % of Turnover of the entity |
|---|---|---|
| Manufacturing | Electrical equipment, general purpose and special purpose machinery and equipment, transport equipment* | 100% |

*These details are in line with Form No. MGT-7 prescribed by Ministry of Corporate Affairs (MCA[1.

**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 | 94.29% |

## III. OPERATIONS

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

| Location | Number of plants | Number of offices | Total |
|---|---|---|---|
| National | 11 | 5 | 16 |
| International | 0 | 2 | 2 |

**19 Markets served by the entity:**

**a. Number of locations**

| Location | Number |
|---|---|
| National (No. of States) | 17 |
| International (No. of Countries) | 13 |

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

0.62%

**c. A brief on types of customers**

The company operates in the automotive lighting industry, offering a comprehensive range of high-quality lighting solutions for passenger vehicles, two-wheelers, and commercial vehicles. It serves both domestic and international markets and primarily follows a Business-to-Business (B2B) model, supplying 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):**

| S. No. | Particulars | Total (A) | Male | | Female | |
|---|---|---|---|---|---|---|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| | **EMPLOYEES** | | | | | |
| 1 | Permanent (D) | 1660 | 1542 | 92.89% | 118 | 7.11% |
| 2 | Other than Permanent (E) | 0 | 0 | 0.00% | 0 | 0.00% |
| **3** | **Total employees (D + E)** | **1660** | **1542** | **92.89%** | **118** | **7.11%** |
| | **WORKERS** | | | | | |
| 4 | Permanent (F) | 1576 | 1446 | 91.75% | 130 | 8.25% |
| 5 | Other than Permanent (G) | 5084 | 3684 | 72.46% | 1400 | 27.54% |
| **6** | **Total Workers (F + G)** | **6660** | **5130** | **77.03%** | **1530** | **22.97%** |

**a. Differently abled Employees and workers:**

| S . No. | Particulars | Total (A) | Male | | Female | |
|---|---|---|---|---|---|---|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| | **DIFFERENTLY ABLED EMPLOYEES** | | | | | |
| 1 | Permanent (D) | 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) | 28 | 25 | 89.29% | 3 | 10.71% |
| **6** | **Total differently able workers (F + G)** | **28** | **25** | **89.29%** | **3** | **10.71%** |

**21. Participation /Inclusion/Representation of women**

| | Total (A) | No. and percentage of Females | |
|---|---|---|---|
| | | No. (B) | % (B / A) |
| Board of Directors | 12 | 2 | 16.67% |
| Key Management Personnel | 7* | 0 | 0.00% |

**KMPs include 5 persons who also serve as Directors on the Company's Board and accordingly included in the total number of Board of Directors.*

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

| | FY 2025-26 (Turnover rate in current FY) | | | FY 2024-25 (Turnover rate in previous FY) | | | FY 2023-24 (Turnover rate in the year prior to the previous FY) | | |
|---|---|---|---|---|---|---|---|---|---|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 6.00 | 14.90 | 20.90 | 30.04 | 31.25 | 30.12 | 29.61 | 28.89 | 29.56 |
| Permanent Workers | 11.00 | 18.00 | 28.00 | 26.37 | 47.90 | 28.16 | 40.49 | 61.71 | 41.94 |

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

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

| Names of the holding / subsidiary / associate companies / joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by Listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|---|---|---|---|
| Lumax Industries Czech s.r.o. (wholly owned subsidiary) | Subsidiary | 100% | No |
| SL Lumax Limited (associate company) | Joint Venture | 21.28% | No |

## VI. CSR DETAILS

**24**

| | |
|---|---|
| (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) | Yes |
| (ii) Turnover (in ₹) | 4184.15 Cr |
| (iii) Net worth (in ₹) | 737.51 Cr |

## VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then Provide web-link for grievance redress policy) | FY 2025-26 Current Financial Year | | | FY 2024-25 Previous Financial Year | | |
|---|---|---|---|---|---|---|---|
| | | Number of Complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of Complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities | No | - | - | - | - | - | - |
| Investors (other than shareholders) | No | - | - | - | - | - | - |
| Shareholders | Yes | 4 | 0 | All issues were resolved | 3 | 0 | All issues were resolved |
| Employees and workers | Yes | - | - | - | - | - | - |
| Customers | Yes | 132 | 0 | All issues were resolved | 317 | 0 | All issues were resolved |
| Value Chain Partners | No | - | - | - | - | - | - |
| Other (please specify) | - | - | - | - | - | - | - |

All complaints were addressed and resolved within their respective quarters.

Although the Company does not maintain a standalone policy exclusively for shareholder grievance redressal, it facilitates dispute resolution through the Online Dispute Resolution (ODR) portal for the Indian securities market, details of which are available on its website:

https://www.lumaxworld.in/lumaxindustries/online-dispute-resolution.html.

The Company engages with a diverse set of stakeholders, including customers, suppliers, employees and workers, business partners, the Board of Directors, promoters, government authorities, industry bodies, institutions, associations, communities, society, and investors. To effectively manage concerns, it has established a robust grievance redressal framework supported by multiple policies and procedures across its operations. These include a Vigil Mechanism/Whistle Blower Policy, an Anti-Bribery Policy, and a Policy on Prevention of Sexual Harassment (POSH), ensuring a safe, ethical, and transparent environment for raising issues.

Furthermore, an escalation matrix is in place to address grievances from productive suppliers, while the Legal and Secretarial Department is responsible for handling and resolving concerns 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

| S. No. | Material issue identified | Indicate whether risk Or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 1 | Waste Management | Risk and Opportunity | **Opportunities:**<br>1 Enhance operational efficiency while optimizing overall costs<br>2 Generate new revenue streams alongside minimizing environmental impact<br>**Risks**:<br>1 Upfront investments and operational changes may temporarily impact profitability and efficiency.<br>2 Overcoming technological challenges will require strategic planning and dedicated resources | **Adaptation Measures:**<br>1 Develop a strategic approach to planning and managing investments<br>2 Adopt a flexible and evolving approach to compliance<br>3 Leverage technological advancements and foster innovation<br>4 Drive continuous improvement through adaptive practices | **Positive Implication:**<br>1 By implementing effective waste management practices, the Company enhances operational efficiency, reduces costs, and improves resource utilization. These initiatives support regulatory compliance while strengthening its reputation as a responsible corporate entity. Furthermore, they foster innovation and create opportunities for additional revenue through waste recovery and recycling<br>**Negative Implication:**<br>1 Implementing advanced waste management systems and upgrading existing facilities may require significant upfront investment. Additionally, handling complex waste streams may demand specialized expertise, further adding to operational challenges |
| 2 | Water Management | Risk and Opportunity | **Opportunity:**<br>1 Demonstrating Upholding strong environmental stewardship supports the Company's sustainability objectives and strengthens its credibility and reputation among stakeholders<br>**Risk:**<br>1 As freshwater resources continue to decline, their importance in critical operations—such as production and cooling—becomes increasingly significant. Any disruption due to shortages or contamination can adversely impact operations, underscoring the need for efficient and sustainable water management practices | **Adaptation/Mitigation Measures:**<br>1 Conduct comprehensive assessments to identify water-related risks and operational vulnerabilities<br>2 Promote the adoption of water-efficient technologies and strengthen wastewater treatment infrastructure<br>3 Ensure regular monitoring and maintenance of water systems to minimize inefficiencies<br>4 Explore and implement alternative water sources, such as rainwater harvesting and greywater reuse, to support operational needs | **Positive Implication**<br>1 Adopting efficient water management practices can drive substantial cost savings by lowering water consumption, reducing wastewater treatment expenses, and improving operational efficiency<br>2 It also helps mitigate financial risks linked to water scarcity and potential operational disruptions arising from water-related challenges<br>**Negative Implications:**<br>1 Water shortages or contamination can disrupt production processes, resulting in costly downtime, delays, and reduced output. Prolonged disruptions can further escalate operational expenses and impact overall efficiency |

| S. No. | Material issue identified | Indicate whether risk Or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 3 | Energy Management | Risk and Opportunity | **Opportunity:**<br>1 Optimize energy use by reducing reliance on non-renewables<br>2 Enhance operational resilience while minimizing the risk of downtime<br>3 Align with stakeholder expectations and strengthen the Company's commitment to environmental responsibility<br>4 Foster employee awareness and engagement through energy education initiatives<br>**Risk:**<br>1 Dependence on emerging energy management technologies may pose reliability risks, higher maintenance costs, and potential compatibility challenges with existing systems.<br>2 Initial capital investments and operational adjustments may have short-term impacts on profitability | **Adaptation/Mitigation Measures:**<br>1 Conduct comprehensive risk assessments during the pre-implementation stage to identify potential challenges<br>2 Implement a phased approach, beginning with pilot projects or small-scale rollouts before full-scale deployment | **Positive Implications:**<br>1 Effective energy management drives long-term cost savings by reducing overall energy consumption<br>2 A strong commitment to energy efficiency and sustainability strengthens relationships with investors and customers, enhancing brand loyalty and overall financial performance<br>3 Lower reliance on non-renewable energy sources helps mitigate risks associated with energy price volatility and supply disruptions, ensuring more stable operational costs<br>**Negative Implications:**<br>1 Implementing energy management initiatives typically requires substantial upfront capital investment and initial setup costs |
| 4 | GHG Emissions | Risk and Opportunity | **Opportunity:**<br>1 Driving environmental leadership while advancing the Company's corporate sustainability objectives<br>**Risk:**<br>1 Managing Scope 3 greenhouse gas (GHG) emissions across the value chain—particularly in collaboration with external partners—presents significant challenges due to limited control and data availability | **Adaptation/Mitigation Measures:**<br>1 Encourage transparent communication and collaboration with suppliers<br>2 Implement robust data collection and management systems to gather comprehensive supplier information<br>3 Conduct training and awareness programs to foster a sustainability-focused culture across the supply chain<br>4 Establish regular monitoring and review mechanisms to ensure compliance and support continuous improvement | **Positive Implications:**<br>1 Measuring Scope 3 emissions can drive cost savings and improve operational efficiency across the supply chain<br>**Negative Implications:**<br>1 Achieving accurate Scope 3 emissions data may involve significant costs due to investments in data collection and management systems<br>2 Investments aimed at reducing GHG emissions can result in higher capital and operational costs in the short term |

| S. No. | Material issue identified | Indicate whether risk Or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 5 | Occupational Health and Safety | Risk and Opportunity | **Opportunity:**<br>1 Create a safer and more efficient work environment while enhancing overall organizational resilience<br>2 Proactively identify and prevent risks and safety-related incidents<br>**Risk:**<br>1 Inadequate occupational health and safety (OHS) practices can lead to workplace accidents, injuries, and health issues, negatively impacting employee wellbeing and productivity. Such incidents may also disrupt operations, halt production, and result in significant delays | **Adaptation/Mitigation Measures:**<br>1 Conduct regular training sessions to educate employees on safety protocols and procedures<br>2 Develop and maintain robust emergency response plans to effectively handle unforeseen incidents<br>3 Establish and enforce comprehensive safety policies across the organization<br>4 Carry out periodic safety audits to identify and mitigate potential hazards | **Positive Implications:**<br>1 Lower accident rates reduce downtime and associated costs related to workplace injuries<br>2 Improved safety practices can lead to reduced insurance premiums, resulting in direct cost savings<br>**Negative Implications:**<br>1 Ineffective implementation of OHS practices may lead to unexpected financial losses, including penalties for non-compliance<br>2 Continuous maintenance and upkeep of safety equipment and facilities can result in additional costs<br>3 Inadequate safety measures may cause employee dissatisfaction, leading to reduced productivity |
| 6 | Employee Wellbeing | Opportunity | **Opportunity:**<br>1 Enhances employee morale, satisfaction, and retention<br>2 Strengthens employee engagement and motivation, fostering a positive workplace environment | - | **Positive Implications:**<br>1 Prioritizing employee well-being enhances productivity and cultivates a positive organizational culture. It supports talent attraction, improves efficiency, and reduces turnover-related costs, while also mitigating risks associated with absenteeism. Although it involves initial and ongoing investments, the long-term benefits include stronger operational performance, reduced healthcare expenses, and increased stakeholder trust |
| 7 | Customer Satisfaction | Opportunity | **Opportunity:**<br>1 Drives repeat business and strengthens customer loyalty<br>2 Enhances customer retention rates<br>3 Improves overall operational efficiency | | **Positive Implications:**<br>1 Customer satisfaction is a critical driver for the Company, leading to repeat purchases, stronger brand loyalty, and more efficient marketing efforts. Conversely, neglecting customer satisfaction can increase operational costs due to higher volumes of complaints and returns. Therefore, maintaining consistently high levels of customer satisfaction remains a key priority |

| S. No. | Material issue identified | Indicate whether risk Or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 8 | Diversity, Equality and Inclusivity ('DEI') | Risk and Opportunity | **Opportunity**<br>1 Fosters a culture of innovation and creativity, enabling fresh perspectives that drive product development<br>2 Enhances customer engagement and strengthens market differentiation<br>**Risk:**<br>1 Poorly executed DEI initiatives may unintentionally hinder teamwork and collaboration | **Mitigation Measures:**<br>1 Conduct mandatory training for all employees on DEI principles, unconscious bias, and building a respectful workplace<br>2 Establish and effectively communicate comprehensive policies, guidelines, and procedures related to DEI | **Positive Implications:**<br>1 Implementing DEI initiatives brings diverse perspectives, strengthening problem-solving and driving innovation in product development<br>2 A strong commitment to DEI helps attract and retain a broader talent pool, enhancing overall workforce quality<br>**Negative Implications:**<br>1 Establishing and maintaining DEI programs can require significant investment in training, policy development, and ongoing oversight<br>1 Poorly executed or insincere DEI initiatives may negatively impact the company's reputation and credibility |
| 9 | Research and Development | Opportunity | **Opportunity:**<br>1 Research and development, along with innovation, are critical to developing high-quality products and can drive solutions that enhance efficiency while reducing environmental impact | | **Positive Implications:**<br>1 Investing in Research and Development (R&D) is essential for the Company, as it drives product innovation, enhances customer satisfaction, improves cost efficiency, and supports the adoption of new technologies. These efforts strengthen the Company's position as a forward-looking and dependable partner for its customers |
| 10 | Corporate Social Responsibility | Opportunity | **Opportunity:**<br>1 Engaging in Corporate Social Responsibility (CSR) initiatives strengthens community relationships by demonstrating the Company's commitment to responsible and ethical corporate citizenship. | | **Positive Implications:**<br>1 Engagement in social responsibility initiatives strengthens the organization's relationship with the community, encouraging collaboration and shared prosperity. These efforts create a positive societal impact, fostering goodwill and enhancing community trust and loyalty |

| S. No. | Material issue identified | Indicate whether risk Or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 11 | Code of Conduct | Opportunity | **Opportunity:**<br>1 A well-defined Code of Conduct strengthens corporate governance and ethical practices, mitigates risks, improves operational efficiency, and reinforces stakeholder relationships | | **Positive Implications:**<br>1 Implementing and adhering to a robust Code of Conduct enhances the Company's reputation as a trustworthy and ethical organization, helping to build customer loyalty and strengthen brand image. Clear ethical standards also reduce legal risks while fostering a positive and respectful workplace culture. |
| 12 | Regulatory Compliance | Risk and Opportunity | **Opportunity:**<br>1 Adhering to regulatory requirements is critical for meeting the industry's stringent safety, environmental, and quality standards. Ensuring compliance enables the Company to avoid costly fines, penalties, and legal liabilities associated with violations. to violations.<br>**Risk:**<br>1 Non-compliance with regulations or instances of violation can damage the Company's reputation, erode customer trust, and lead to significant fines and penalties. Such impacts can adversely affect revenue and pose risks to long-term sustainability. | **Mitigation Measures:**<br>1 Conduct regular compliance monitoring and audits<br>2 Provide employee training and promote awareness on regulatory requirements<br>3 Maintain proactive engagement with regulatory authorities<br>4 Carry out periodic risk assessments | **Positive Implications:**<br>1 Proactive regulatory management minimizes the risk of fines, penalties, and legal challenges, safeguarding the Company's financial stability<br>2 A strong commitment to compliance builds trust with investors, customers, and regulators, strengthening key stakeholder relationships<br>3 Adherence to regulations ensures lawful operations, creating a stable foundation for sustainable long-term growth<br>**Negative Implications:**<br>1 Non-compliance with regulations can lead to fines, legal actions, and financial penalties<br>2 It may also damage the Company's reputation and result in potential revenue loss |
| 13 | Risk & Crisis Management | Opportunity | **Opportunity:**<br>1 Strengthen resilience to minimize the impact of potential disruptions<br>2 Proactively anticipate and prepare for risks, reducing potential threats while reinforcing the Company's reputation as a reliable and forward-thinking organization | | **Positive Implications:**<br>1 Strong risk and crisis management strategies help minimize financial losses, enhance organizational resilience, and build investor confidence<br>2 Proactive measures—such as risk assessments, crisis preparedness, employee training, and transparent communication—equip the Company to effectively manage disruptions, safeguarding its reputation and ensuring business continuity |

| S. No. | Material issue identified | Indicate whether risk Or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 14 | Data Security | Risk and Opportunity | **Opportunity:**<br>1 Implementing a robust and secure data infrastructure helps protect against cyber threats, minimize operational disruptions, and maintain consistent productivity.<br>**Risk:**<br>1 Keeping pace with rapidly evolving cybersecurity standards and continuously updating security protocols can be complex and resource-intensive. | **Mitigation Measures:**<br>1 Conduct regular security audits and implement continuous monitoring to identify and address potential vulnerabilities in a timely manner<br>2 Deliver employee training programs to enhance awareness of security protocols and strengthen their ability to detect and respond to potential threats | **Positive Implications:**<br>1 Strong data security builds customer trust, fostering loyalty and repeat business<br>2 A demonstrated commitment to data protection enhances the Company's reputation and strengthens brand credibility<br>3 Robust security protocols improve operational reliability and overall efficiency<br>**Negative Implications:**<br>1 Maintaining advanced data security systems requires continuous investment in technology and can be both resource- and time-intensive |
| 15 | Sustainable Procurement | Risk and Opportunity | **Opportunity:**<br>1 Demonstrating a strong commitment to corporate sustainability by embedding responsible practices throughout the supply chain<br>**Risk:**<br>1 Implementing sustainability standards across the supplier network can introduce additional complexity in supply chain operations and oversight | **Mitigation Measures:**<br>1 Enhance collaboration with suppliers to align with the Company's sustainability objectives<br>2 Provide training and capacity-building support to enable suppliers to meet defined sustainability standards<br>3 Conduct regular audits to monitor and ensure supplier compliance with sustainability requirements<br>4 Incorporate clear sustainability expectations and accountability measures into contracts and Service Level Agreements (SLAs) | **Positive Implications:**<br>1 Adopting sustainable procurement practices improves resource efficiency and reduces waste, supporting enhanced operational performance<br>2 It also strengthens the Company's competitive advantage, potentially contributing to increased profitability<br>**Negative Implications:**<br>1 Integrating sustainability into procurement processes can add complexity to the supply chain, requiring enhanced coordination and oversight<br>2 Addressing these challenges necessitates strong supplier engagement, effective cost management, and continuous investment in enabling technologies |
| 16 | Stakeholder Management | Opportunity | **Opportunity:**<br>1 Builds trust and strengthens relationships with stakeholders<br>2 Engaging stakeholders in decision-making and proactively addressing their concerns helps identify and mitigate potential risks | | **Positive Implications:**<br>1 Effective stakeholder management is essential for maintaining customer satisfaction, attracting investment, and strengthening community engagement. By prioritizing transparent communication and responsiveness to stakeholder needs, the Company can enhance financial performance, mitigate risks, and capitalize on growth opportunities in a competitive market environment |

# SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

| S. No | Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Policy and management processes** | | | | | | | | | | |
| **1** | a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| | b. Has the policy been approved by the Board? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| | c. Web Link of the Policies, if available | The policies mandated under the Companies Act, 2013, and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, are available on the 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, certain Company policies such as the Vigil Mechanism/Whistleblower 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. | • IATF 16949:2016 (Automotive Quality Management System)<br>• ISO 14001:2015 (Environment Management System)<br>• ISO 45001:2018 (Occupational Health and Safety Management Systems)<br>• ISO 27001:2022 (Information Security Management Systems)<br>• ISO 50001:2018 (Energy Management)<br>• ESD S20.20:2021 (Protection of Electrical and Electronic Parts)<br>• ISO 9001:2015 (Quality Management System (QMS)<br>• TISAX (Trusted Information Security Assessment Exchange) | | | | | | | | |
| **5** | Specific commitments, goals and targets set by the entity with defined timelines, if any. | The Company is in the process of developing a comprehensive ESG roadmap with clearly defined commitments, goals, targets, and identified Environmental and Social KPIs. The following targets were established at the end of FY 2023–24, with a three-year implementation timeline:<br>1 Waste management as per 3Rs<br>2 Water neutrality<br>3 To source 100% of energy requirements through renewable sources by FY 2027-2028, considering the baseline of FY 2024-2025<br>4 Zero fatality<br>5 Employee Survey and Employee Redressal Mechanism<br>6 Increase females to 25% in total workforce<br>7 Zero Tolerance toward violation of Code of Conduct<br>8 To implement a Customer Satisfaction Survey and scoring system, along with a Customer Complaints Redressal Mechanism<br>9 100% mitigation of identified risks<br>10 Zero data security breaches<br>11 100% adherence to the Sustainable Procurement Policy | | | | | | | | |

| S. No | Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|---|
| 6 | Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met | The 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) | Lumax'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, Our 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). | Mr. Raju Bhauso Ketkale, CEO, has been designated as the person responsible for the implementation and oversight of the Business Responsibility Policies.<br>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 & Company Secretary, is entrusted with decision-making on these matters.<br>Name: Mr Raajesh Kumar Gupta<br>Designation: Executive Director & Company Secretary<br>DIN: 00988790<br>Telephone : 0124-4760000<br>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 complies with all statutory requirements relevant to these principles, and any instances of non-compliance are promptly and effectively addressed 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 conducted any independent assessment or evaluation 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:**

| | 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 programmes on any of the Principles during the financial year:**

| Segment | Total number of training and Awareness programmes held | Topics / principles covered under the training and its impact | %age of persons in respective category covered by the awareness programmes |
|---|---|---|---|
| Board of Directors | 2 | Key Provisions/Amendments in provisions governing Related Party Transactions | 91.67% |
| Key Managerial Personnel | 2 | Key Provisions/Amendments in provisions governing Related Party Transactions | 100% |
| Employees other than BoD and KMPs | 605* | **1. Safety, Health & Environment (SHE/ EHS)** | 97.21% |
| Workers | 605* | Safety Awareness<br>Industrial Safety at Workplace<br>General Workplace Safety<br>Road Safety<br>Electrical Safety<br>Fire Safety & Fire Fighting<br>First Aid & CPR<br>Emergency Response & Evacuation<br>Mock Drill Training<br>Lockout/Tagout (LOTO)<br>Hazard Identification & Risk Assessment (HIRA)<br>Hazardous Material Handling<br>Hazardous Waste Management<br>Chemical Management<br>Material Safety Data Sheet (MSDS) Awareness<br>E-Waste Management<br>Biomedical Waste Management<br>Air Pollution Awareness<br>Energy Conservation<br>Energy Management<br>Environmental Management<br>ISO 14001 Awareness<br>ISO 45001 Awareness<br>ISO 50001 Awareness<br>Workplace Ergonomics<br>Safe Lifting Techniques<br>PPE Usage & Safety<br>Forklift Safety | 99.62% |

| Segment | Total number of training and Awareness programmes held | Topics / principles covered under the training and its impact | %age of persons in respective category covered by the awareness programmes |
|---|---|---|---|
| | | EOT Crane Safety<br>Behaviour-Based Safety<br>Safety Culture Development<br>Occupational Health & Safety<br>Occupational Hazard Awareness<br>PCB Handling Safety<br>ESD Awareness<br>Gun Handling Safety<br>Trolley Handling Safety<br>Process Safety<br>Water Treatment Awareness<br>**2. Quality Management & Continuous Improvement**<br>APQP<br>PPAP<br>DFMEA<br>PFMEA<br>AIAG-VDA FMEA<br>SPC<br>MSA<br>7 QC Tools<br>Quality Circle (QCC)<br>Poka-Yoke<br>Customer Complaint Handling<br>Customer Concern Handling<br>Quality Policy Awareness<br>Quality Defect Analysis<br>Rejection Control<br>NC Part Handling<br>Product Audit (VDA 6.5)<br>Manufacturing Process Audit<br>PM Analysis<br>Why-Why Analysis<br>8D Problem Solving<br>CTQ Awareness<br>DOE (Design of Experiments)<br>Six Sigma Awareness<br>Six Sigma Yellow Belt<br>**3. Manufacturing Excellence & Lean**<br>TPM Awareness<br>Jishu Hozen (JH)<br>Daily Work Management (DWM)<br>Hoshin Kanri<br>Kaizen<br>5S<br>6S<br>OEE Awareness<br>Line Balancing<br>16 Major Losses<br>7 Wastes | |

| Segment | Total number of training and Awareness programmes held | Topics / principles covered under the training and its impact | %age of persons in respective category covered by the awareness programmes |
|---|---|---|---|
| | | Standardized Work<br>Value Stream Mapping (VSM)<br>World Class Manufacturing<br>Production Planning & Control<br>Inventory Management<br>Plant Rating<br>Rework & Process Improvement<br>**4. Engineering & Technical Competency**<br>Basics of Light<br>Basics of Electronics & Lamp Design<br>CAD Design<br>CATIA KBE<br>CAE Knowledge Sharing<br>EMI/EMC<br>Automotive Lighting<br>Robotics Programming<br>PLC Programming<br>Mechatronics<br>Plastic Processing<br>Injection Moulding<br>Moulding Parameters<br>Process Knowledge<br>Product Knowledge<br>Machine Knowledge<br>Troubleshooting & Breakdown Analysis<br>Hard Coat Process<br>PCB Handling<br>Component Fitment Training<br>VAVE<br>A-SPICE<br>**5. Digital & Information Technology**<br>SAP (FI, CO, MM, PP, PM, QM, SD, PS)<br>Power BI<br>MS Excel<br>MS PowerPoint<br>MS Office<br>Gmail<br>Industry 4.0 & IoT<br>Generative AI<br>HRIS<br>Cybersecurity<br>PDM Software<br>**6. Leadership & Behavioural Development**<br>Leadership Skills<br>First Time Manager<br>Learn to Lead | |

| Segment | Total number of training and Awareness programmes held | Topics / principles covered under the training and its impact | %age of persons in respective category covered by the awareness programmes |
|---|---|---|---|
| | | Effective Leadership<br>Emotional Intelligence<br>Team Building<br>High Performing Teams<br>Effective Communication<br>Change Management<br>Personality Development<br>Positive Thinking<br>Self Motivation<br>Time Management<br>Managing Self<br>Work-Life Balance<br>Campus to Corporate<br>Essential Habits to be Successful<br>Creativity & Problem Solving<br>Stress Management<br>**7. Ethics, Governance & Compliance**<br>POSH<br>Anti-Bribery Policy<br>Whistle Blower Policy<br>Code of Conduct<br>CSR Awareness<br>Labour Laws<br>SA8000<br>ICFR<br>Women Empowerment<br>Rewards & Recognition<br>UAN Awareness<br>Internal Controls<br>**8. Internal Audit & Management Systems**<br>ISO 9001 Internal Auditor<br>IATF 16949 Internal Auditor<br>IMS Internal Auditor<br>EMS Internal Auditor<br>OHSMS Internal Auditor<br>ISO 50001 Internal Auditor<br>COPA Audit<br>Manufacturing Audit<br>**9. Business, Finance & Commercial**<br>Project Management<br>Budget Management<br>Budgeting Process<br>Basic Personal Finance<br>Cash Flow Management<br>KPI Management<br>Performance Management<br>Supply Chain Management<br>Inventory Cost Management | |

| Segment | Total number of training and Awareness programmes held | Topics / principles covered under the training and its impact | %age of persons in respective category covered by the awareness programmes |
|---|---|---|---|
| | | **Specialized Technical Trainings**<br>CMM Scanning & Drawing<br>Welding Training & Certification<br>Laser Welding<br>Electrical Troubleshooting<br>PLC Troubleshooting<br>Robotics Operation<br>Paint Shop Process<br>PCB Handling<br>SAP System Training<br>Mould Flow Analysis<br>Inspection Standards<br>Measurement Instruments<br>Product Knowledge<br>Lighting Regulatory Requirements<br><br>**Thrive Project: Leadership Development Program** | |

Note - Some common trainings were provided to employees and workers

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

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

| Monetary | | | | | |
|---|---|---|---|---|---|
| | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (In INR) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Penalty/ Fine | | | Nil | | |
| 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 2025-26 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.

**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 |
|---|---|
| Nil, There are 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 established an Anti-Corruption and Anti-Bribery Policy that underscores its commitment to upholding high standards of ethical conduct and corporate governance. With a zero-tolerance approach to bribery and corruption, the policy sets out stringent procedures to prevent any form of bribery, corruption, or facilitation payments. It is mandatory for all employees and business partners representing the Company globally to adhere to this policy.

The policy is available on the Company's 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 2025-26 (Current Financial Year) | FY 2024-25 (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 2025-26 (Current Financial Year) | | FY 2024-25 (Previous Financial Year) | |
|---|---|---|---|---|
| | Number | Remarks | Number | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | Nil | - | Nil | - |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs | Nil | - | Nil | - |

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

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 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| Number of days of accounts payables | 137.95 | 129.24 |

**9 Open-ness of business:**

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

| Parameter | Metrics | | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|---|---|
| Concentration of Purchases | a) | Purchases from trading houses as % of total purchases | - | - |
| | b) | Number of trading houses where purchases are made from | - | - |
| | c) | Purchases from top 10 trading houses as % of total purchases from trading houses | - | - |
| Concentration of sales | a) | Sales to dealers / distributors as % of total sales | - | - |
| | 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) | 28.04% | 32.56% |
| | b) | Sales (Sales to related parties / Total Sales) | 5.82% | 5.90% |
| | c) | Loans & advances (Loans & advances given to related parties / Total loans & advances) | 0.82% | 0.46% |
| | d) | Investments (Investments in related parties / Total Investments made) | 54.52% | 56.97% |

## Leadership Indicators

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

| Total number of awareness programmes held | Topics / principles covered under the training | %age of value chain partners covered (by value of business done with such partners) under the awareness programmes |
|---|---|---|
| The Company has initiated the process of conducting 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 manage conflicts of interest involving Board members. The Code of Conduct for the Board of Directors and Senior Management clearly outlines their roles and responsibilities, requiring them to act in good faith and in alignment with the Company's objectives and stakeholder interests. The Code prohibits participation in any business, relationship, or activity that may conflict with the Company's interests. In cases of potential conflict, individuals are required to fully disclose all relevant details 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.**

| | Current Financial Year | Previous Financial Year | Details of improvements in environmental and social impacts |
|---|---|---|---|
| R&D | 28.66% | 19.37% | The Company's research and development initiatives are primarily focused on product innovation and enhancing customer experience. Expenditures related specifically to environmental and social impacts are not tracked separately. However, the Company undertakes various capital projects aimed at improving environmental performance and operational sustainability, including rainwater harvesting systems, expansion of Effluent Treatment Plant (ETP) and Sewage Treatment Plant (STP) capacities, installation of fire detection and suppression systems, and water conservation measures such as the installation of push-cock taps. |
| Capex | 55.65% | 71.15%* | |

**The data for financial year 2024-25 has been restated to enhance accuracy and clarity 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? - 17.92%

**3 Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for**

**a. Plastics (including packaging)**

**b. E-waste**

**c. Hazardous waste**

**d. other waste**

The Company supplies its products directly to OEMs, which limits its ability to reclaim them at the end of their life cycle. However, it actively engages in the Extended Producer Responsibility (EPR) framework for plastics used in packaging and distribution processes. Due to the varied disposal pathways of plastics, direct reclamation is challenging. Through its participation in EPR, the Company ensures that these materials are appropriately recycled, reused, or recovered at the end of their lifecycle.

**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 are applicable to the Company's operations across five states—Uttarakhand, Gujarat, Maharashtra, Haryana, and Karnataka. The Company is duly registered with the Pollution Control Board (PCB) in each of these states, and all required registration certificates have been obtained. The waste collection plan is fully aligned with the EPR plan submitted to the respective PCBs. All  plants are registered as brand owners, and of these are additionally 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 | 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. |
|---|---|---|---|---|---|
| 2740 | KONH Head Lamp | 29.55% | Cradle to Gate | Yes | Life Cycle Assessment has been further completed for high volume products for 7 lighting plants. Their results are awaited.<br>1. LIL Bawal<br>2. LIL Dharuhera<br>3. LIL Pantnagar<br>4. LIL Haridwar<br>5. LIL Sanand<br>6. LIL Chakan-2<br>7. LIL Chakan-3 |
| | K3CA Tail Lamp | 0.98% | | | |
| | R64 SIL (Side Indicator Lamp) | 0.002% | | | |
| | K3CA Blinker Lamp | 0.35% | | | |
| | 655 B Fog Lamp | 0.63% | | | |

*Note: Life Cycle Assessment (LCA) has been conducted for products falling under NIC Code 2740 at the Lumax Industries Limited (LIL) Bangalore Unit. The revenue attributable to these products has been considered based on the total revenue generated by the LIL Bangalore Unit.*

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 |
|---|---|---|
| There is no significant social or environmental concerns and/or risks arising from production or disposal of our products / services. | | |

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 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
| For the production processes, Recycled or Re-used raw materials are not utilized. | | |

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

| | FY 2025-26 (Current Financial Year) | | | FY 2024-25 (Previous Financial Year) | | |
|---|---|---|---|---|---|---|
| | Re-Used | Recycled | Safely Disposed | Re-Used | Recycled | Safely Disposed |
| Plastics (including packaging) | As a B2B Tier-1 supplier, the Company delivers its products directly to OEM customers and, under its current business model, does not engage in end-of-life recovery or recycling of final products or packaging materials due to limited operational involvement in this area. | | | | | |
| E-waste | | | | | | |
| Hazardous waste | | | | | | |
| Other waste | | | | | | |

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

| Indicate product category | Reclaimed products and their packaging materials as % of total products sold in respective category |
|---|---|
| As a B2B Tier-1 supplier delivering products directly to OEM customers, the Company has limited ability to recover products and packaging materials at the end of their lifecycle, given the structure of the supply chain and transfer of ownership to customers. | |

# 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 | 1542 | 1542 | 100% | 1542 | 100% | 0 | 0.00% | 1542 | 100% | 1542 | 100% |
| Female | 118 | 118 | 100% | 118 | 100% | 118 | 100% | 0 | 0.00% | 118 | 100% |
| **Total** | **1660** | **1660** | **100%** | **1660** | **100%** | **118** | **7.11%** | **1542** | **92.89%** | **1660** | **100%** |
| **Other than Permanent employees** | | | | | | | | | | | |
| Male | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Female | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| **Total** | **0** | **0** | **0.00%** | **0** | **0.00%** | **0** | **0.00%** | **0** | **0.00%** | **0** | **0.00%** |

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

| Category | % of Worker Covered by | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Day Care facilities | |
| | | Number (B) | % (B /A) | Number (C) | % (C /A) | Number (D) | % (D /A) | Number (E) | % (E /A) | Number (F) | % (F /A) |
| **Permanent workers** | | | | | | | | | | | |
| Male | 1446 | 1446 | 100% | 1446 | 100% | 0 | 0.00% | 1446 | 100% | 1446 | 100% |
| Female | 130 | 130 | 100% | 130 | 100% | 130 | 100% | 0 | 0.00% | 130 | 100% |
| **Total** | **1576** | **1576** | **100%** | **1576** | **100%** | **130** | **8.25%** | **1446** | **91.75%** | **1576** | **100%** |
| **Other than Permanent workers** | | | | | | | | | | | |
| Male | 3684 | 3684 | 100% | 3684 | 100% | 0 | 0.00% | 3684 | 100% | 0 | 0.00% |
| Female | 1400 | 1400 | 100% | 1400 | 100% | 1400 | 100% | 0 | 0.00% | 0 | 0.00% |
| **Total** | **5084** | **5084** | **100%** | **5084** | **100%** | **1400** | **27.54%** | **3684** | **72.46%** | **0** | **0.00%** |

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

| | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| Cost incurred on well-being measures as a % of total revenue of the company | 0.11% | 0.096% |

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

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

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

**3 Accessibility of workplaces.**

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

Yes, the Company's premises and offices are fully accessible to differently abled employees and workers, in compliance with the Rights of Persons with Disabilities Act, 2016. Facilities include wheelchair ramps, braille signage, accessible restrooms, and digitally accessible systems that 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 established an Equal Opportunity Policy in line with the Rights of Persons with Disabilities Act, 2016, which is accessible to employees through 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% | Not Applicable | Not Applicable | Not Applicable |
| Female | 100% | 100% | Not Applicable | Not Applicable |
| Total | 100% | 100% | 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 | Yes, the Company has implemented a Vigil Mechanism/Whistle-Blower Policy that is accessible to all permanent employees and workers, ensuring protection against any form of unfair treatment for those who raise concerns. The policy provides direct access to the Chairman of the Audit Committee in exceptional cases, and includes a system for grievance registration and tracking through an Employee Application. |
| Other than Permanent Workers | |
| Permanent Employees | |
| Other than Permanent Employees | Not Available |

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

| Category | FY 2025-26 (Current Financial Year) | | | FY 2024-25 (Previous Financial Year) | | |
|---|---|---|---|---|---|---|
| | Total employees / workers in respective category (A) | No. of employees / workers in respective category, who are part of association(s) or Union (B) | % (B / A) | Total employees / workers in respective category (C) | No. of employees / workers in respective category, who are part of association(s) or Union (D) | % (D / C) |
| Total Permanent Employees | 1660 | 0 | 0% | 1504 | 0 | 0% |
| Male | 1542 | 0 | 0% | 1408 | 0 | 0% |
| Female | 118 | 0 | 0% | 96 | 0 | 0% |
| Total Permanent Workers | 1576 | 347 | 22.02% | 1431 | 383 | 26.76% |
| Male | 1446 | 345 | 23.86% | 1312 | 381 | 29.04% |
| Female | 130 | 2 | 1.54% | 119 | 2 | 1.68% |

8 **Details of training given to employees and workers:**

| Category | FY 2025-26 (Current Financial Year) | | | | | FY 2024-25 (Previous Financial Year) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | On Health and safety measures | | On Skill upgradation | | Total (D) | On Health and safety measures | | On Skill upgradation | |
| | | No. (B) | % (B/ A) | No. (C) | % (C / A) | | No. (E) | % (E/ D) | No. (F) | % (F / D) |
| **Employees** | | | | | | | | | | |
| Male | 1542 | 1542 | 100% | 1542 | 100% | 1408 | 1008 | 71.59% | 1408 | 100% |
| Female | 118 | 118 | 100% | 118 | 100% | 96 | 74 | 77.08% | 96 | 100% |
| **Total** | **1660** | **1660** | **100%** | **1660** | **100%** | **1504** | **1082** | **71.94%** | **1504** | **100%** |
| **Workers** | | | | | | | | | | |
| Male | 1446 | 1446 | 100% | 1446 | 100% | 1312 | 996 | 75.91% | 1312 | 100% |
| Female | 130 | 130 | 100% | 130 | 100% | 119 | 94 | 78.99 % | 119 | 100% |
| **Total** | **1576** | **1576** | **100%** | **1576** | **100%** | **1431** | **1090** | **76.17 %** | **1431** | **100%** |

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

| Category | FY 2025-26 (Current Financial Year) | | | FY 2024-25 (Previous Financial Year) | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. (B) | % (B / A) | Total (C) | No. (D) | % (D / C) |
| **Employees** | | | | | | |
| Male | 1542 | 1542 | 100% | 1408 | 1408 | 100% |
| Female | 118 | 118 | 100% | 96 | 96 | 100% |
| **Total** | **1660** | **1660** | **100%** | **1504** | **1504** | **100%** |
| **Workers** | | | | | | |
| Male | 1446 | 1446 | 100% | 1312 | 1312 | 100% |
| Female | 130 | 130 | 100% | 119 | 119 | 100% |
| **Total** | **1576** | **1576** | **100%** | **1431** | **1431** | **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, aimed at ensuring a safe, healthy, and environmentally responsible workplace. Key initiatives include continuous improvement in occupational health, safety, and environmental performance; striving for 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.

This commitment is further reinforced by the Company's ISO 45001 certification, which currently covers 100% 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 comprehensive processes to identify work-related hazards and assess risks associated with both routine and non-routine activities. These include:

1. Hazard Identification and Risk Assessment (HIRA):

   A structured approach is followed to identify potential workplace hazards by evaluating their likelihood, frequency, severity, and possible consequences, including injuries and losses. HIRA serves as a core element of the Company's safety framework, enabling the implementation of effective control measures to mitigate identified risks.

2. Health and Safety Inspections and Audits:

   Regular inspections and audits are conducted to assess environmental, health, and safety policies, procedures, and practices. These evaluations help identify improvement areas, ensure compliance with regulatory and industry standards, and reduce the likelihood of workplace incidents. Corrective action plans are implemented based on audit findings.

For routine activities, the Company utilizes a detailed Safety Audit checklist with 188 checkpoints, covering all operational areas such as entry points, chemical storage, maintenance and utilities, scrap and hazardous waste management, hot work zones, molding and surface treatment areas, assembly lines, tool rooms, loading and unloading zones, storage facilities, office spaces, canteens, rooftops, solar installations, robotic zones, and compliance requirements.

For non-routine activities—such as working at heights or excavation—a permit-to-work system is implemented alongside specific hazard identification methodologies to ensure appropriate risk controls are established and maintained.

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 established processes that enable workers to report work-related hazards and to remove themselves from situations that may pose a risk to their health and safety.

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

Yes, the Company provides Health and Accidental Insurance to its employees, covering a broad range of non-occupational medical and healthcare services.

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

| Safety Incident/Number | Category* | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|---|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 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 |

**Includes 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 work environment, it has implemented a range of proactive measures. Currently, 100% of its plants are certified under ISO 45001, reflecting a strong commitment to occupational health and safety standards.

In line with this commitment, the Company focuses on identifying, eliminating, and controlling risks associated with hazardous processes. Standard Operating Procedures (SOPs) have been established and are rigorously monitored through both internal and external audits. Any gaps identified are promptly addressed to maintain a safe and positive workplace culture.

**Key safety initiatives include:**

1. Hazard Identification and Risk Assessment (HIRA)
2. Safe material handling practices during loading and unloading operations
3. Daily monitoring of machine safety guarding through structured checklists
4. Implementation of an Onsite Emergency Plan
5. Promotion of safety awareness initiatives
6. Strict adherence to Personal Protective Equipment (PPE) guidelines

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

In addition, corporate safety audits are conducted every two months using a comprehensive checklist covering all operational areas. Medical rooms at plant locations are equipped with essential emergency equipment and supplies to provide immediate medical assistance. The Company also organizes extensive safety training programs to ensure employees are well-equipped with the knowledge and skills required to maintain a safe workplace.

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

| | FY 2025-26 (Current Financial Year) | | | FY 2024-25 (Previous Financial Year) | | |
|---|---|---|---|---|---|---|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Working Conditions | 1112 | 112 | The issues are currently being addressed and are in the process of being resolved. | 1742 | 0 | All issues resolved |
| Health & Safety | 80 | 0 | All issues resolved | 111 | 0 | All issues resolved |

**14 Assessments for the year:**

| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|---|---|
| Health and safety practices | 100% |
| Working Conditions | 100% |

**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 mitigate potential risks. Audit findings are systematically reviewed, and timely corrective and preventive actions are implemented, including strengthening safety protocols, improving equipment maintenance, upgrading tools, and enhancing employee training programs.

Fire Fighting Detection & Suppression Systems have been installed at the Bawal and Dharuhera locations, while implementation is currently under process at the Sanand plant. Additionally, electrical panels have been equipped with online fire suppression systems to enhance fire safety measures.

The outcomes of these audits, along with the actions taken, are communicated across the organization to ensure regulatory compliance and drive continuous improvement in safety performance. Significant risks identified through this process are appropriately categorized and managed.

## Leadership Indicators

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

| | |
|---|---|
| (A) Employees (Y/N) | Yes |
| (B) Workers (Y/N) | Yes |

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

The Company's agreements with value chain partners mandate compliance with all applicable statutory regulations, including the payment and deduction of required contributions. Both parties are expected to thoroughly review and adhere to these contractual obligations. Additionally, contractors are required to submit quarterly evidence 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 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
| Employees | 0 | 0 | 0 | 0 |
| Workers | 0 | 0 | 0 | 0 |

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

Yes, the Company engages retired employees to fill specific roles within the organization. Typically, they are appointed on a one-year contractual basis, with the option for renewal based on performance and the availability of suitable positions.

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

| | % of value chain partners (by value of business done with such partners) that were assessed |
|---|---|
| Health and safety practices | 47.39% |
| Working Conditions | 47.39% |

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

**6 Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

No significant risks or concerns were identified during the assessment; hence, no corrective actions were required. However, should any such risks or concerns arise, the Company is committed to promptly addressing them 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 significant emphasis on fostering strong and transparent relationships with its investors by aligning with their expectations and understanding their evolving needs. Delivering value to clients remains a core principle, reflecting its commitment to customer satisfaction. Employees are recognized as key contributors to value creation for both clients and the organization, and the Company strives to provide them with meaningful and rewarding career opportunities. Suppliers are viewed as critical partners in delivering business value, while the Company's practices also promote inclusive growth, with community development forming an integral part of its sustainability approach.

Stakeholder groups are identified through structured internal discussions, following a defined process:

- Detailed consultations are conducted with the Legal and Secretarial Department and senior management to identify key stakeholder groups.
- Stakeholders are mapped based on their level of influence on the Company and the extent to which they are impacted by its decisions and activities.
- Key stakeholder groups 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, new technological advancement, 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 |

| 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 |
|---|---|---|---|---|
| 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 conducted by designated personnel, business leaders, and key process heads across the Company. Feedback and concerns raised by stakeholders are systematically escalated to the Board of Directors through relevant Board Committees, including the Audit Committee, Nomination and Remuneration Committee, CSR Committee, Risk Management Committee, and the Share Transfer/Stakeholders' Relationship Committee.

The Company also ensures regular and proactive engagement with key stakeholders through conference calls and other communication channels, clearly articulating its strategies and performance. This transparent approach promotes mutual growth and shared value, while 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 undertaken to support the identification and management of key environmental and social issues. The process for engaging the Board on economic, environmental, and social matters includes the following steps:

1. Preparing a comprehensive list of relevant stakeholders and ESG-related issues specific to the Company and the broader automotive industry, in collaboration with various departments
2. Engaging with stakeholders and senior management to gather insights and feedback on these issues
3. Incorporating the feedback into Company policies and initiatives to enhance alignment and overall effectiveness

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

As part of its Life Skills Project, Lumax Industries Limited undertook targeted interventions to address critical social challenges, including girls' school dropout rates, early marriage, tobacco consumption, and gaps in health awareness. Through community outreach and awareness programmes, the Company provided counselling and guidance to families to encourage the continued education of girls, while also supporting improvements in school infrastructure and access to quality learning opportunities.

In addition, the Company conducted awareness sessions on maternal and reproductive health, family planning, menstrual hygiene management, adolescent health, tobacco cessation, and cancer prevention. Implemented in collaboration with local healthcare providers and community stakeholders, these initiatives aimed to promote educational attainment, preventive healthcare practices, and positive behavioural change, thereby contributing to the overall well-being and development of the communities served.

# PRINCIPLE 5 Businesses should respect and promote human rights

## Essential Indicators

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

| Category | FY 2025-26 (Current Financial Year) | | | FY 2024-25 (Previous Financial Year) | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. of employees / Workers covered (B) | % (B / A) | Total (C) | No. of employees / Workers covered (D) | % (D / C) |
| **Employees** | | | | | | |
| Permanent | 1660 | 1660 | 100% | 1504 | 1504 | 100% |
| Other than permanent | 0 | 0 | 0.00% | 0 | 0 | 0% |
| **Total Employees** | **1660** | **1660** | **100%** | **1504** | **1504** | **100%** |
| **Workers** | | | | | | |
| Permanent | 1576 | 1576 | 100% | 1431 | 1431 | 100% |
| Other than permanent | 5084 | 5084 | 100% | 4174 | 4174 | 100% |
| **Total Workers** | **6660** | **6660** | **100%** | **5605** | **5605** | **100%** |

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

| Category | FY 2025-26 (Current Financial Year) | | | | | FY 2024-25 (Previous Financial Year) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | % (B /A) | No. (C) | % (C /A) | | No. (E) | % (E /D) | No. (C) | % (F /D) |
| **Permanent Employees** | | | | | | | | | | |
| Male | 1542 | 0 | 0% | 1542 | 100% | 1408 | 0 | 0% | 1408 | 100% |
| Female | 118 | 0 | 0% | 118 | 100% | 96 | 0 | 0% | 96 | 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% |
| **Permanent Workers** | | | | | | | | | | |
| Male | 1446 | 0 | 0% | 1446 | 100% | 1312 | 0 | 0% | 1312 | 100% |
| Female | 130 | 0 | 0% | 130 | 100% | 119 | 0 | 0% | 119 | 100% |
| **Other than Permanent Workers** | | | | | | | | | | |
| Male | 3684 | 0 | 0% | 3684 | 100% | 3241 | 0 | 0% | 3241 | 100% |
| Female | 1400 | 0 | 0% | 1400 | 100% | 933 | 0 | 0% | 933 | 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 | Number | Median remuneration/ Salary/ wages of respective category |
| Board of Directors (BoD) | 5* | 1,24,57,178 | - | - |
| Key Managerial Personnel | 7 | 1,55,94,173 | - | - |
| Employees other than BoD and KMP | 1,530 | 7,06,326 | 116 | 6,94,656 |
| Workers | 1,446 | 3,62,304 | 130 | 3,57,300 |

**Includes only Chairman & Managing Director, Joint Managing Director, Senior Executive Director, Executive Director and Executive Director & Company Secretary who are also KMP. Other directors, not drawing any remuneration or entitled for only sitting fee or commission, are not considered here*

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

| | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| Gross wages paid to females as % of total wages | 12.63% | 12.31% |

**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 provides a clear mechanism for employees to raise complaints or grievances through the Human Resources department or Senior Management. The Corporate HR Head is responsible for overseeing and addressing any human rights-related issues or impacts arising from employee or worker actions, while respective Department Heads are accountable for managing such concerns within their functions.

The Policy is periodically reviewed by senior management to ensure its effectiveness and consistent implementation across the organization.

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

The Company is committed to upholding human rights as a core element of its fair and ethical business practices. To support this commitment, it has established robust internal mechanisms to address human rights concerns. These include a POSH (Prevention of Sexual Harassment) Policy to prevent and address workplace harassment, a Grievance Redressal Policy for resolving employee issues, and a Vigil Mechanism/Whistleblower Policy that enables confidential reporting of misconduct without fear of retaliation.

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

| | FY 2025-26 (Current Financial Year) | | | FY 2024-25 (Previous Financial Year) | | |
|---|---|---|---|---|---|---|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Sexual Harassment | - | - | No | - | - | No |
| Discrimination at workplace | - | - | No | - | - | No |
| Child Labour | - | - | No | - | - | No |
| Forced Labour/ Involuntary Labour | - | - | 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 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | 0 | 0 |
| Complaints on POSH as a % of female employees / workers | 0.00 | 0.00 |
| Complaints on POSH upheld | - | - |

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

The Company is strongly committed to maintaining a safe and ethical workplace where any form of retaliation is strictly prohibited. Employees who report suspected violations of laws or Company policies in good faith are assured full protection from adverse actions. This commitment is reinforced through key governance frameworks, 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 complaints and related documentation are handled with strict discretion and are accessible only to authorized personnel. Investigations are conducted with due diligence, providing all parties the opportunity to present their views, and outcomes are managed sensitively to maintain trust and integrity within the workplace.

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

The Company is committed to integrating fundamental human rights principles into all its business agreements and contracts, ensuring alignment in both intent and execution. Many of these agreements include explicit clauses that uphold human rights protections. As part of its continuous improvement approach, the Company regularly reviews and updates these contracts to strengthen compliance and further reinforce 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) |
|---|---|
| Child labour | 100% |
| Forced/involuntary labour | 100% |
| Sexual harassment | 100% |
| Discrimination at workplace | 100% |
| Wages | 100% |
| Others - please specify | - |

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

As part of its corporate governance framework, the Company ensures that any significant risks or concerns identified through assessments are promptly addressed by the relevant Committees, with involvement from both internal and external stakeholders. In FY 2025–26, the assessments referenced in Question 10 did not identify any major risks or concerns. Nevertheless, the Company remains committed to implementing timely corrective actions should any such issues arise in the future.

## Leadership Indicators

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

Throughout the year, no significant human rights grievances were reported. The Company continues to reinforce human rights principles through its Code of Conduct and related policies. Employees and workers regularly undergo training, and the Company periodically updates its policies, including the Code of Conduct, 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, in compliance with the Rights of Persons with Disabilities Act, 2016. Facilities include wheelchair ramps, braille signage, accessible restrooms, and digital accessibility features that ensure information and communication systems are inclusive and compatible with assistive technologies.

**4 Details on assessment of value chain partners:**

| | % of value chain partners (by value of business done with such partners) that were assessed |
|---|---|
| Child labour | 47.39% |
| Forced/involuntary labour | 47.39% |
| Sexual harassment | 47.39% |
| Discrimination at workplace | 47.39% |
| Wages | 47.39% |
| Others – please specify | - |

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

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

No significant risks or concerns were identified during the assessment; therefore, no corrective actions were required. However, should any such risks or concerns arise, the Company is committed to promptly addressing them to uphold the highest standards 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 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| **From Renewable Sources** | | |
| Total electricity consumption (A) (MJ) | 9,76,41,205.96 | 6,73,99,610.00 |
| Total fuel consumption (B) (MJ) | - | - |
| Energy consumption through other sources (C) (MJ) | - | - |
| **Total energy consumption from Renewable sources (A+B+C) (MJ)** | **9,76,41,205.96** | **6,73,99,610.00** |
| **From Non - Renewable Sources** | | |
| Total electricity consumption (D) (MJ) | 31,03,69,123.48 | 26,57,35,488.28 |
| Total fuel consumption (E) (MJ) | 1,92,16,555.18 | 1,74,88,329.83* |
| Energy consumption through other sources (F) (MJ) | - | - |
| **Total energy consumption from Non-Renewable sources (D+E+F) (MJ)** | **32,95,85,678.66** | **28,32,23,818.11** |
| **Total energy consumed (A+B+C+D+E+F)** | **42,72,26,884.61** | **35,06,23,428.11*** |
| **Energy intensity per rupee of turnover** (Total energy consumption/ turnover in INR Lakh) | 1021.05 | 1031.12* |
| **Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total energy consumed / Revenue from operations adjusted for PPP) | 20,768.31 | 21,303.07* |
| **Energy intensity in terms of physical output** | 6.07 | 5.58* |
| **Energy intensity (optional)** – the relevant metric may be selected by the entity. | - | - |

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

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

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

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 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|---|
| **Water withdrawal by source (in kilolitres)** | | | |
| (i) | Surface water | 0 | 0 |
| (ii) | Groundwater | 81,739.96 | 69,834.01 |
| (iii) | Third party water | 1,15,879.57 | 1,07,338.74 |
| (iv) | Seawater / desalinated water | 0 | 0 |
| (v) | Others- Rain Water | 4650 | 0 |
| **Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)** | | **2,02,269.53** | **1,77,172.75** |
| **Total volume of water consumption (in kilolitres** | | **1,89,953.53** | **1,60,852.75** |
| **Water intensity per rupee of turnover** (Water consumed / turnover in INR Lakh) | | 0.45 | 0.47 |
| **Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total water consumption / Revenue from operations adjusted for PPP) | | 9.23 | 9.75 |
| **Water intensity in terms of physical output (KL/Nos)** | | 0.0027 | 0.0026* |
| **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.

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

**4 Provide the following details related to water discharged:**

| Parameter | | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|---|
| **Water discharged by destination and level of treatment (in kilo litres)** | | | |
| (i) | To Surface water | 0 | 0 |
| | No treatment | 0 | 0 |
| | With treatment – please specify level of treatment | 0 | 0 |
| (ii) | To Groundwater | 1,020 | 1,177 |
| | No treatment | 0 | 0 |
| | With treatment – please specify level of treatment- Primary Treatment | 1,020 | 1,177 |
| (iii) | To Seawater | 0 | 0 |
| | No treatment | 0 | 0 |
| | With treatment – please specify level of treatment | 0 | 0 |
| (iv) | Sent to third-parties | 11,296 | 15,143 |
| | No treatment | 0 | 4,166 |
| | With treatment – please specify level of treatment (Primary Treatment and secondary) | 11,296 | 10,977 |

| Parameter | | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|---|
| (v) | Others | 0 | 0 |
| | No treatment | 0 | 0 |
| | With treatment – please specify level of treatment | 0 | 0 |
| **Total volume of water discharged (in kilolitres) (i + ii + iii + iv + v)** | | **12,316** | **16,320** |

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 relevant facilities. Treated water from these systems is reused for purposes such as gardening and other non-potable applications. Additionally, the Company promotes water conservation through the implementation of rainwater harvesting systems at most 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 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|---|
| NOx | MT | 0.375* | 1.167* |
| SOx | MT | 0.076* | 0.215* |
| Particulate matter (PM) | MT | 0.148* | 0.186* |
| 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.

**Only DG set has been considered for air emission calculations*

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

| Parameter | Unit | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|---|
| **Total Scope 1 emissions** (Break-up of the GHG into $CO_2$, $CH_4$, $N_2O$, HFCs, PFCs, $SF_6$, $NF_3$, if available) | Metric tonnes of $CO_2$ equivalent | 3,213.60 | 2677.39* |
| **Total Scope 2 emissions** (Break-up of the GHG into $CO_2$, $CH_4$, $N_2O$, HFCs, PFCs, $SF_6$, $NF_3$, if available) | Metric tonnes of $CO_2$ equivalent | 71,741.20 | 61,023.12 |
| **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 INR | 0.179 | 0.187* |
| **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 INR | 3.64 | 3.87* |
| **Total Scope 1 and Scope 2 emission intensity in terms of physical output** | Metric tons of $CO_2$ equivalent/Nos | 0.0010 | 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.

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

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

The Company has implemented a range of energy efficiency and emission reduction initiatives across its operations to enhance resource efficiency and reduce greenhouse gas (GHG) emissions. Key initiatives include:

1. Compressed Air System Optimisation
   - Replaced pneumatic tools with electrical alternatives.
   - Reduced compressor operating pressure through systematic leak detection and rectification.
   - Installed energy-efficient air dryer units.

   These measures have minimised energy losses from compressed air systems and reduced overall electricity consumption.
2. Renewable Energy Adoption
   - Procured renewable power through the Group Captive model.
   - Installed rooftop and ground-mounted solar photovoltaic (PV) systems across facilities.

   These initiatives have reduced reliance on grid electricity generated from fossil fuels and contributed to lower GHG emissions.
3. Chiller System Optimisation
   - Enhanced insulation of chilled water pipelines to minimise thermal losses.
   - Replaced ageing chillers with energy-efficient systems.

   These improvements have increased cooling efficiency and reduced electricity consumption.

4. Pumping System Efficiency Improvements
   - Replaced oversized pumps with appropriately sized, energy-efficient units.
   - Installed Variable Frequency Drives (VFDs) to optimise pump operation based on demand.
   - Upgraded old motors with high-efficiency alternatives.

   These initiatives have improved pumping system efficiency and enhanced utilisation of electricity.
5. Cooling Tower Efficiency Enhancement
   - Replaced aluminium fan blades with Fibre-Reinforced Plastic (FRP) blades.
   - Implemented automated temperature-based fan speed controls.

   These initiatives have improved cooling tower efficiency and reduced electricity usage.
6. Technology Upgrades
   - Replaced conventional fans with energy-efficient Brushless DC (BLDC) fans.
   - Converted hydraulic motor systems to servo motor technology.

   These upgrades have reduced power consumption while improving operational precision and reliability.
7. Heating System Modernisation
   - Replaced conventional mica band heaters with infrared heating technology.

   This transition has improved heating efficiency and reduced electricity consumption in manufacturing processes.

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

| Parameter | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| **Total Waste generated (in metric tonnes)** | | |
| Plastic waste **(A)** | 3,157.81 | 2,565.58 |
| E-waste **(B)** | 125.32 | 54.37 |
| Bio-medical waste **(C)** | 0.09 | 2.84 |
| Construction and demolition waste **(D)** | 0 | 0 |
| Battery waste **(E)** | 0.48 | 3.84 |
| Radioactive waste **(F)** | 0 | 0 |
| Other Hazardous waste. Please specify, if any.( Oil soaked cotton BMC sludge Oil Hazardous chemical Paint sludge) **(G)** | 84.68 | 3,017.21 |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)- Copper Municipal Solid Waste (MSW) Wooden Pallets Paper Corrugated box Iron or steel scrap | 2,579.6 | 1,587.04 |
| **Total (A+B + C + D + E + F + G+ H)** | **5,947.98** | **7,230.91** |
| **Waste intensity per rupee of turnover** (Total waste generated / Revenue from operations) (MT/ Lakh INR) | 0.0142 | 0.020 |
| **Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total waste generated / Revenue from operations adjusted for PPP) | 0.289 | 0.44 |
| **Waste intensity in terms of physical output (MT/ Nos)** | 0.00008 | 0.00012* |
| **Waste intensity (optional) –** the relevant metric may be selected by the entity. | - | - |

| Parameter | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| **For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)** | | |
| **Category of waste** | | |
| (i) Recycled | 3,368.38 | 2,685.51 |
| (ii) Re-used | 0 | 2.94 |
| (iii) Other recovery operations | 0 | 0 |
| **Total** | **3,368.38** | **2,688.45** |
| **For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)** | | |
| **Category of waste** | | |
| (i) Incineration | 0 | 7.49 |
| (ii) Landfilling | 0 | 0 |
| (iii) Other disposal operations | 2,579.6 | 3,890.94 |
| **Total** | **2,579.6** | **3,898.43** |

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

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

**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 critical importance of effective waste management, given its significant impact on operations, surrounding communities, and the environment. Its waste management approach focuses on minimizing waste generation, maximizing recycling and recovery, and reducing the volume of waste sent for disposal.

To ensure responsible waste handling across all facilities, the Company has implemented key measures such as source-level waste segregation, 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 remains committed to continuously improving its waste management practices in alignment with its broader environmental, social, and governance (ESG) objectives.

**11 If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:**

| 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 |
|---|---|---|---|
| The Entity confirms that none of its operations, offices, or project sites are subject to the requirements of the Environmental Impact Assessment (EIA) Notification, 2006, and its subsequent amendments. Consequently, no Environmental Impact Assessment studies or related environmental clearances were required for the Entity's existing operational sites during the reporting period. | | | |

**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 |
|---|---|---|---|---|---|
| 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 is fully compliant with all applicable environmental laws, regulations, and guidelines in India. This includes adherence to the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act, and the Environment (Protection) Act, along with all relevant 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 |
|---|---|---|---|---|
| Not Applicable | | | | |

## Leadership Indicators

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

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

a. Name of the area: Bawal, Dharuhera, Bengaluru

b. Nature of operations: Automotive lighting manufacturer

c. Water withdrawal, consumption and discharge in the following format:

| Parameter | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| **Water withdrawal by source (in kilo litres)** | | |
| (i) Surface water | 0 | 0 |
| (ii) Groundwater | 66,019.96 | 58,160.01 |
| (iii) Third party water | 17,278.57 | 15,746.74 |
| (iv) Seawater / desalinated water | 0 | 0 |
| (v) Others | 0 | 0 |
| **Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)** | **83,298.53** | **73,906.75** |
| **Total volume of water consumption (in kilolitres)** | **83,298.53** | **73,906.75** |
| **Water intensity per rupee of turnover** (Water consumed / turnover) KL/Lakh INR | 0.19 | 0.21 |
| **Water intensity** (optional) – the relevant metric may be selected by the entity KL/No | 0.0011 | 0.0012* |

| Parameter | | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|---|
| **Water discharged by destination and level of treatment (in kilo litres)** | | | |
| (i) | Into Surface water | 0 | 0 |
| | c. No treatment | 0 | 0 |
| | b. With treatment – please specify level of treatment | 0 | 0 |
| (ii) | Into Groundwater | 0 | 0 |
| | c. No treatment | 0 | 0 |
| | b. With treatment – please specify level of treatment | 0 | 0 |
| (iii) | Into Seawater | 0 | 0 |
| | c. No treatment | 0 | 0 |
| | b. With treatment – please specify level of treatment | 0 | 0 |
| (iv) | Sent to third-parties | 0 | 0 |
| | c. No treatment | 0 | 0 |
| | b. With treatment – please specify level of treatment | 0 | 0 |
| (v) | Others | 0 | 0 |
| | c. No treatment | 0 | 0 |
| | b. With treatment – please specify level of treatment | 0 | 0 |
| **Total volume of water discharged (in kilolitres) (i + ii + iii + iv + v)** | | **0** | **0** |

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

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

| Parameter | Unit | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|---|
| **Total Scope 3 emissions** (Break-up of the GHG into $CO_2$, $CH_4$, $N_2O$, HFCs, PFCs, $SF_6$, $NF_3$, if available) | - | - | - |
| **Total Scope 3 emissions per rupee of turnover** | | - | - |
| **Total Scope 3 emission intensity** (optional) - the relevant metric may be selected by the entity | | - | - |

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

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

Not Applicable – The Entity did not undertake any projects in ecologically sensitive areas during the reporting period.

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 | Reduction of Paint Sludge Generation | Initiative implemented to reduce paint sludge generated during manufacturing operations through process improvements in the paint shop. The initiative was undertaken to minimize waste generation and associated environmental impacts. | Reduced paint sludge generation and supported reduction of $CO_2$ emissions associated with waste handling and disposal. |
| 2 | Reduction of Hazardous Paint Sludge Waste | Measures were implemented to reduce hazardous paint sludge generation from production processes. The initiative focused on improving waste management practices and minimizing hazardous waste generation. | Reduced hazardous waste generation and lowered environmental impact from disposal activities. |
| 3 | Installation of High-Efficiency Electrical Appliances (5-Star Rated) | Energy-efficient 5-star rated electrical appliances were installed in place of less efficient equipment to improve energy performance and reduce unnecessary power consumption. | Improved energy efficiency, reduced energy wastage, and lowered operational energy consumption. |
| 4 | Reduction of Single-Use Plastic in Packaging | The packaging process was modified by eliminating the use of cello tape on inner boxes, reducing dependence on single-use plastic materials. | Reduced generation of plastic waste and promoted sustainable packaging practices. |
| 5 | Recycling of Waste Through Authorized Vendors | Waste materials were segregated and sent to authorized recyclers in line with Extended Producer Responsibility (EPR) requirements, promoting circular use of materials. | Increased recycling and diversion of waste from disposal, supporting circular economy practices. |
| 6 | Daily Waste Monitoring on SAP Portal | Waste generated in the molding area was regularly monitored and tracked through the SAP system to improve waste management and identify reduction opportunities. | Improved monitoring, control, and management of waste generation across operations. |

**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 developed a comprehensive Emergency Response Plan covering eight potential emergency scenarios. The plan outlines clear procedures to be followed during critical situations and is consistently implemented across all plant locations. To ensure accessibility and awareness, it is also available to employees through the Employee App.

The Emergency Response Plan includes protocols for the following scenarios:

- Fire emergency
- Earthquake emergency
- Sewage outflow emergency
- Medical emergency or 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 associated with its suppliers. As part of its commitment to environmental stewardship across the value chain, it requires all suppliers to adhere to high environmental standards and encourages them to extend 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.**

47.39%

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

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

| | FY 2025-26 (Current Financial Year) |
|---|---|
| By the listed entity | During the reporting period, the Company did not generate or procure any Green Credits. While it remains committed to advancing its environmental sustainability initiatives, it has not yet participated in formal Green Credit mechanisms. |
| By the top ten (in terms of value of purchases and sales, respectively) value chain partners | |

## PRINCIPLE 7

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

### Essential Indicators

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

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

| S. No. | Name of the trade and industry chambers/ associations | Reach of trade and industry chambers/ associations (State/National) |
|---|---|---|
| 1 | Automotive Component Manufacturers Association of India (ACMA) | National |
| 2 | Confederation of Indian Industry (CII) | National |
| 3 | Society of Automotive Engineers (SAE) | National |
| 4 | Society of Indian Automobile Manufactures (SIAM) | National |

**2 Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.**

| Name of authority | Brief of the case | Corrective action taken |
|---|---|---|
| During the reporting period, the Company did not receive any notices from regulatory authorities concerning anti-competitive practices, antitrust matters, or conflicts of interest; therefore, no corrective actions were required. | | |

### Leadership Indicators

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

| S. No. | Public policy advocated | Method resorted for such advocacy | Whether information available in public domain? (Yes/No) | Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify) | Web Link, if available |
|---|---|---|---|---|---|
| The Company, either directly or through industry bodies and associations, actively provides suggestions and inputs on matters related to the industry as a whole and its specific operations. | | | | | |

# 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 |
|---|---|---|---|---|---|
| Not Applicable | | | | | |

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

| S. No. | Name of Project for which R&R is ongoing | State | District | No. of Project Affected Families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (In INR) |
|---|---|---|---|---|---|---|
| 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 communities around its plant locations. It follows an Open Door Policy, allowing community members to directly approach plant management. Additionally, the Company proactively engages with local communities, including vulnerable groups, to understand and address their needs and concerns.

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

| | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| Directly sourced from MSMEs/small producers | 23.18% | 22.58% |
| Directly from within India | 84.53% | 68.85% |

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

| Location | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| Rural | 26.65% | 19.10% |
| Semi-urban | 16.52% | 26.89% |
| Urban | 56.83% | 53.99% |
| 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:**

| | | | |
|---|---|---|---|
| 1 | Haryana | Nuh, Mewat | 18,25,609 |
| 2. | Uttarakhand | Udham Singh Nagar | 15,57,500 |

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

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

| S. No. | 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 has acquired any such intellectual properties. | | | | |

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

| Name of authority | Brief of the Case | Corrective action taken |
|---|---|---|
| During FY 2025-26, there were no disputes related to 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 | "Sunehra Kal" - Life Skill | 2,006 | 95.71% |
| 2 | Career Counselling | 1,814 | 95.92% |
| 3 | "Usha Ki kiran" Scholarship | 142 | 100% |
| 4 | Cancer Patient Support | 325 | 100% |
| 5 | Eye Screening and Free cataract Surgeries | 3,600 | 100% |
| 6 | Juvenile Diabetes | 8 | 100% |
| 7 | Sanitary Napkin Manufacturing unit | 1,167 | 100% |
| 8 | Life Skill and STEAM Education | 120 | 100% |
| 9 | Education & Mainstreaming of Underprivileged students into formal education | 70 | 100% |
| 10 | Mobile Health Van | 5,634 | 100% |
| 11 | Saksham Safalta - Skill Development | 27 | 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 Company places strong emphasis on addressing customer complaints promptly and effectively. Customers can raise concerns or provide feedback through multiple channels, including customer portals and email.

Across all 11 plants, a standardized grievance handling process is followed. Initial feedback is acknowledged through the respective channels, and a temporary solution is provided within 24 hours. This is followed by a detailed root cause analysis using appropriate quality tools to identify the underlying issue, after which a permanent corrective action is implemented within one week. The resolution is then communicated to the customer to ensure complete satisfaction.

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

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

**3 Number of consumer complaints in respect of the following:**

| | FY 2025-26 (Current Financial Year) | | Remarks | FY 2024-25 (Previous Financial Year) | | Remarks |
|---|---|---|---|---|---|---|
| | Received during the year | Pending resolution at end of year | | Received during the year | Pending resolution at end of year | |
| Data privacy | 0 | 0 | - | 0 | 0 | - |
| Advertising | 0 | 0 | - | 0 | 0 | - |
| Cyber-security | 0 | 0 | - | 0 | 0 | - |
| Delivery of essential services | 0 | 0 | - | 0 | 0 | - |
| Restrictive Trade Practices | 0 | 0 | - | 0 | 0 | - |
| Unfair Trade Practices | 0 | 0 | - | 0 | 0 | - |
| Other- Customer Complaints | 132 | 0 | All issues were resolved | 317 | 0 | All issues were resolved |

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

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

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

Yes, the 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 maintained compliance with applicable requirements relating to advertising, customer service, cybersecurity, data privacy, product quality, and product/service safety throughout the reporting period. No complaints, regulatory actions, penalties, product recalls, or material incidents were reported in these areas. Consequently, no corrective actions were 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 has been no such instances of data breaches

## Leadership Indicators

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

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 are responsible for assembling and delivering the final products to end customers. As a result, the Company has a limited role in educating or informing 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 provide essential services; however, it is committed to minimizing disruptions to its customers' operations. Through consistent and proactive communication with clients, the Company supports the smooth functioning of their operations.

**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 carry the CE marking in accordance with specific 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)**

Recognizing the importance of customer satisfaction, the Company actively collects feedback through multiple channels. This input, whether direct or indirect, helps identify concerns and enables the development and implementation of appropriate corrective actions. Additionally, the management team regularly reviews customer satisfaction trends to support continuous improvement.

# BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT - VALUE CHAIN DISCLOSURES LUMAX INDUSTRIES LIMITED - FY 2025-26

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

## ESSENTIAL INDICATORS

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

| | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| Number of days of accounts payables | 53.04 | 93.83 |

**9 Open-ness of business:**

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

| Parameter | Metrics | | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|---|---|
| Concentration of Purchases | a) | Purchases from trading houses as % of total purchases | 0% | 0% |
| | b) | Number of trading houses where purchases are made from | 0 | 0 |
| | c) | Purchases from top 10 trading houses as % of total purchases from trading houses | 0% | 0% |
| Concentration of sales | a) | Sales to dealers / distributors as % of total sales | 0.0000025% | 7.12% |
| | b) | Number of dealers / distributors to whom sales are made | 1 | 415 |
| | c) | Sales to top 10 dealers / distributors as % of total sales to dealers / distributors | 0.0000025% | 21.35% |
| Share of RPTs in | a) | Purchases (Purchases with related parties / Total Purchases) | 0.15% | 6.43% |
| | b) | Sales (Sales to related parties / Total Sales) | 0.76% | 7.33% |
| | c) | Loans & advances (Loans & advances given to related parties / Total loans & advances) | 0% | 0.30% |
| | d) | Investments (Investments in related parties / Total Investments made) | 99.23% | 40.32% |

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

## ESSENTIAL INDICATORS

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

| | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| Cost incurred on well-being measures as a % of total revenue of the company | 0.63% | 0.36% |

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

| Safety Incident/Number | Category* | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|---|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 0 | 8.15 |
| | Workers | 0 | 22.54 |
| Total recordable work-related injuries | Employees | 0 | 3 |
| | Workers | 0 | 38 |
| No. of fatalities | Employees | 0 | 0 |
| | Workers | 0 | 0 |
| High consequence work-related injury or ill-health (excluding fatalities) | Employees | 0 | 2 |
| | Workers | 0 | 5 |

**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 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| Gross wages paid to females as % of total wages | 55.60% | 17.18% |

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

| | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | 0 | 0 |
| Complaints on POSH as a % of female employees / workers | 0% | 0% |
| Complaints on POSH upheld | 0 | 0 |

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

## ESSENTIAL INDICATORS

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

| Parameter | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| **From Renewable Sources** | | |
| Total electricity consumption (A) (GJ) | 0 | 8,537.01 |
| Total fuel consumption (B) (GJ) | 0 | 0 |
| Energy consumption through other sources (C) (GJ) | 0 | 0 |
| **Total energy consumption from Renewable sources (A+B+C) (GJ)** | **0** | **8,537.01** |
| **From Non - Renewable Sources** | | |
| Total electricity consumption (D) (GJ) | 36,393.13 | 3,73,558.71 |
| Total fuel consumption (E) (GJ) | 6,923.97 | 3,586.23 |
| Energy consumption through other sources (F) (GJ) | 0 | 0 |
| **Total energy consumption from Non-Renewable sources (D+E+F) (GJ)** | **43,317.10** | **3,77,144.94** |
| **Total energy consumed (A+B+C+D+E+F)** | **43,317.10** | **3,85,681.96** |
| **Energy intensity per rupee of turnover** (Total energy consumption/ turnover in INR 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 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| **Water withdrawal by source (in kilolitres)** | | |
| (i) Surface water | 0 | 0 |
| (ii) Groundwater | 15,681.22 | 15,697.80 |
| (iii) Third party water | 59,120.28 | 54,598.01 |
| (iv) Seawater / desalinated water | 0 | 0 |
| (v) Others | 0 | 0 |
| **Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)** | **74,801.50** | **70,295.81** |
| **Total volume of water consumption (in kilolitres** | **49,055.80** | **45,984.80** |

| Parameter | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| **Water intensity per rupee of turnover** (Water consumed / turnover in INR 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 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| **Water discharged by destination and level of treatment (in kilo litres)** | | |
| (i) To Surface water | 0 | 0 |
| a. No treatment | 0 | 0 |
| b. With treatment – please specify level of treatment | 0 | 0 |
| (ii) To Groundwater | 14,597.50 | 7,662.52 |
| a. No treatment | 0 | 0 |
| b. With treatment – please specify level of treatment- **Primary and Tertiary Treatment** | 14,597.50 | 7,662.52 |
| (iii) To Seawater | 0 | 0 |
| a. No treatment | 0 | 0 |
| b. With treatment – please specify level of treatment | 0 | 0 |
| (iv) Sent to third-parties | 13,031.38 | 18,125.42 |
| a. No treatment | 1,820 | 368.78 |
| b. With treatment – please specify level of treatment- **Secondary and Tertiary Treatment** | 11,211.38 | 17,756.64 |
| (v) Others | 0 | 0 |
| a. No treatment | 0 | 0 |
| b. With treatment – please specify level of treatment | 0 | 0 |
| **Total volume of water discharged (in kiloliters) (i + ii + iii + iv + v)** | **26,124.46** | **25,787.94** |

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

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

| Parameter | Unit | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|---|
| **Total Scope 1 emissions** (Break-up of the GHG into $CO_2$, $CH_4$, $N_2O$, HFCs, PFCs, $SF_6$, $NF_3$, if available) | Metric tonnes of $CO_2$ equivalent | 319.03 | 392.03 |
| **Total Scope 2 emissions** (Break-up of the GHG into $CO_2$, $CH_4$, $N_2O$, HFCs, PFCs, $SF_6$, $NF_3$, if available) | Metric tonnes of $CO_2$ equivalent | 7059.52 | 15,917.01 |
| **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 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| **Total Waste generated (in metric tonnes)** | | |
| Plastic waste **(A)** | 610.36 | 1022.23 |
| E-waste **(B)** | 30.15 | 0.71 |
| Bio-medical waste **(C)** | 0.00 | 0.003 |
| Construction and demolition waste **(D)** | 0.00 | 0.69 |
| Battery waste **(E)** | 0.00 | 0.00 |
| Radioactive waste **(F)** | 0.00 | 0.00 |
| Other Hazardous waste. Please specify, if any. **(G)** | 97.47 | 132.33 |
| Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) | 199.20 | 329.27 |
| **Total (A+B + C + D + E + F + G+ H)** | **937.18** | **1,485.23** |
| **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) | | - |

| Parameter | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| **Waste intensity in terms of physical output** | | - |
| **Waste intensity** (optional) – the relevant metric may be selected by the entity | | - |
| **For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)** | | |
| **Category of waste** | | |
| (i) Recycled | 444.68 | 206.94 |
| (ii) Re-used | 0 | 87.45 |
| (iii) Other recovery operations | 357.78 | 967.70 |
| **Total** | **802.46** | **1,262.09** |
| **For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)** | | |
| **Category of waste** | | |
| (i) Incineration | 20.54 | 33.60 |
| (ii) Landfilling | 0 | 3.07 |
| (iii) Other disposal operations | 133.07 | 186.47 |
| **Total** | **153.61** | **223.14** |

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 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| Directly sourced from MSMEs/small producers | 35.12% | 44.48% |
| Directly from within India | 92.21% | 86.93% |

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

| Location | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|---|---|---|
| Rural | 36.41% | 62.00% |
| Semi-urban | 2.43% | 1.59% |
| Urban | 38.04% | 34.00% |
| Metropolitan | 30.73% | 3.53% |

(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:**

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

0

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

0%

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

No Impact

**Note**

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