

**REF: LTF/SE/2026-27**

**Date: 07.09.2026**

To,

The Department of Corporate Relations  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai – 400001

The Secretary  
**National Stock Exchange of India Limited**  
Exchange Plaza, 5<sup>th</sup> Floor, Plot No. C/1, G-Block  
Bandra-Kurla Complex  
Bandra (E), Mumbai.

**Ref. Code: 532783, Scrip ID: LTFOODS**

**Subject: Submission of Business Responsibility and Sustainability Report for the Financial Year 2025-26**

Dear Sir/Madam,

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Business Responsibility and Sustainability Report for the Financial Year 2025-26. An Independent Assurance statement (Reasonable Assurance) from M/s. BDO India Services Private Limited on BRSR disclosures is also enclosed herewith.

You are requested to kindly take the above information on record.

Thanking you.  
Yours truly,

For **LT Foods Limited**

Monika Chawla Jaggia  
**Company Secretary**  
Membership No. F5150

**Our Trusted Brands**



# **Business Responsibility and Sustainability Report**



## SECTION A:

# GENERAL DISCLOSURES

### SDGs impacted



This section provides an overview of LT Foods' business, covering its markets, financial performance, employee profile, and key risks and opportunities. The Company remains focused on creating sustainable, long-term value for its stakeholders. To support this commitment, LT Foods periodically conducts comprehensive materiality assessments to identify and address economic, environmental and social matters that are relevant to its stakeholders. Continuous stakeholder engagement enables the Company to understand evolving expectations and priorities, while helping it assess and strengthen stakeholder satisfaction over time.

## I. Details of listed entity

|     |                                                                                                                                                                                                                                                                    |                                                                                                                                                                           |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.  | Corporate Identity Number (CIN) of the Company                                                                                                                                                                                                                     | L7488DL1990PLC041790                                                                                                                                                      |
| 2.  | Name of the Company                                                                                                                                                                                                                                                | LT Foods Limited                                                                                                                                                          |
| 3.  | Year of Incorporation                                                                                                                                                                                                                                              | 1990                                                                                                                                                                      |
| 4.  | Registered Office Address                                                                                                                                                                                                                                          | Unit no. 134, Rectangle -1 , Saket District Centre, New Delhi-110017                                                                                                      |
| 5.  | Corporate Address                                                                                                                                                                                                                                                  | 4 <sup>th</sup> Floor , MVL- I - Park , Sector - 15 Gurgaon - 122001                                                                                                      |
| 6.  | Email Address                                                                                                                                                                                                                                                      | <a href="mailto:ir@ltgroup.in">ir@ltgroup.in</a>                                                                                                                          |
| 7.  | Telephone                                                                                                                                                                                                                                                          | Corporate office - 0124-30551100<br>Registered office - 011-29565344                                                                                                      |
| 8.  | Website                                                                                                                                                                                                                                                            | <a href="https://ltfoods.com/">https://ltfoods.com/</a>                                                                                                                   |
| 9.  | Financial Year Reported                                                                                                                                                                                                                                            | FY 2025-26                                                                                                                                                                |
| 10. | Name of the Stock Exchanges where shares are listed                                                                                                                                                                                                                | BSE Limited , National Stock Exchange of India Limited                                                                                                                    |
| 11. | Paid-up Capital                                                                                                                                                                                                                                                    | ₹ 34.72 Crore                                                                                                                                                             |
| 12. | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report                                                                                                                                   | Monika Chawla Jaggia,<br>Chief Corporate Development officer<br>Phone - 0124-3055100<br>Email ID - <a href="mailto:monika.jaggia@ltgroup.in">monika.jaggia@ltgroup.in</a> |
| 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). | Standalone Basis                                                                                                                                                          |
| 14. | Name of assurance provider                                                                                                                                                                                                                                         | BDO India Services Private Limited (BDO India)                                                                                                                            |
| 15. | Type of assurance obtained                                                                                                                                                                                                                                         | Reasonable Assurance                                                                                                                                                      |

Note : "For standalone reporting boundary, environmental disclosures exclude depots (distribution hubs)."

## II. Products/Services

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

| Sl. No. | Description of Main Activity | Description of Business Activity                                                                | % of turnover of the Company |
|---------|------------------------------|-------------------------------------------------------------------------------------------------|------------------------------|
| 1.      | Fast Moving Consumer Goods   | Selling Basmati and Speciality rice in consumer packs , staples , rice food products and others | 100%                         |

### 17. Products/Services sold by the Company (accounting for 90% of the turnover)

| Sl. No. | Product/Service                                                               | NIC Code | % of total turnover contributed |
|---------|-------------------------------------------------------------------------------|----------|---------------------------------|
| 1       | Rice                                                                          | 15312    | 95.21%                          |
| 2       | Staples                                                                       | 15319    | 0.16%                           |
| 3       | Rice food products (DAAWAT® Cuppa Rice , Biryani Kit (BK) and Kari Kari (KK)) | 15319    | 0.47%                           |
| 4       | Others (Rice by-products, bardana, husk, paddy)                               | 15312    | 4.15%                           |

## III. Operations

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

| Location      | Number of plants | Number of offices | Total |
|---------------|------------------|-------------------|-------|
| National      | 2                | 30                | 32    |
| International | 0                | 0                 | 0     |

## 19. Markets served by the Company

### a. Number of locations

| Locations                        | Number                           |
|----------------------------------|----------------------------------|
| National (No. of States)         | 35 (Including Union Territories) |
| International (No. of Countries) | 40                               |

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

28%

### c. Types of customers

LT Foods is a global consumer food company specialising in Basmati and other specialty rice, along with a range of convenience and health-focused products. The Company's operations are organised into three key segments:

1. Consumer (B2C): Markets flagship Basmati and other specialty rice brands such as DAAWAT® and Heritage for retail consumers.
2. Institutional (B2B): Serves the HORECA (Hotel, Restaurant, and Catering) segment through its brand Chef's Secret.
3. Convenience: Offers health and convenience-focused products, including DAAWAT® Cuppa Rice and DAAWAT® Biryani Kit, catering to evolving consumer lifestyles.

## IV. Employees

### 20. Details as at the end of Financial Year

#### a. Employees and workers (including differently abled):

| Sl. No.   | Particulars              | Total (A) | Male    |           | Female  |           |
|-----------|--------------------------|-----------|---------|-----------|---------|-----------|
|           |                          |           | No. (B) | % (B / A) | No. (C) | % (C / A) |
| EMPLOYEES |                          |           |         |           |         |           |
| 1.        | Permanent (D)            | 798       | 710     | 89.00%    | 88      | 11.00%    |
| 2.        | Other than Permanent (E) | 0         | 0       | 0.00%     | 0       | 0.00%     |
| 3.        | Total employees (D + E)  | 798       | 710     | 89.00%    | 88      | 11.00%    |
| WORKERS   |                          |           |         |           |         |           |
| 4.        | Permanent (F)            | 529       | 523     | 99.00%    | 6       | 1.00%     |
| 5.        | Other than Permanent (G) | 1,512     | 1,462   | 97.00%    | 50      | 3.00%     |
| 6.        | Total workers (F + G)    | 2041      | 1985    | 97.00%    | 56      | 3.00%     |

#### b. Differently abled Employees and workers:

| Sl. No.   | Particulars              | Total (A) | Male    |           | Female  |           |
|-----------|--------------------------|-----------|---------|-----------|---------|-----------|
|           |                          |           | No. (B) | % (B / A) | No. (C) | % (C / A) |
| EMPLOYEES |                          |           |         |           |         |           |
| 1.        | Permanent (D)            | 3         | 3       | 100.00%   | 0       | 0.00%     |
| 2.        | Other than Permanent (E) | 0         | 0       | 0.00%     | 0       | 0.000%    |
| 3.        | Total employees (D + E)  | 3         | 3       | 100.00%   | 0       | 0.00%     |
| WORKERS   |                          |           |         |           |         |           |
| 4.        | Permanent (F)            | 1         | 1       | 100.00%   | 0       | 0.00%     |
| 5.        | Other than Permanent (G) | 0         | 0       | 0.00%     | 0       | 0.00%     |

|                                 |          |          |                |          |              |
|---------------------------------|----------|----------|----------------|----------|--------------|
| 6. <b>Total workers (F + G)</b> | <b>1</b> | <b>1</b> | <b>100.00%</b> | <b>0</b> | <b>0.00%</b> |
|---------------------------------|----------|----------|----------------|----------|--------------|

## 21. Participation/Inclusion/Representation of Women

| Sl. No.                  | Total (A) | No. and percentage of Females |           |
|--------------------------|-----------|-------------------------------|-----------|
|                          |           | No. (B)                       | % (B / A) |
| Board of Directors       | 9         | 2                             | 22%       |
| Key Management Personnel | 5         | 1                             | 20%       |

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

|                     | FY 2025-26 |        |        | FY 2024-25 |        |        | FY'2023-24 |        |        |
|---------------------|------------|--------|--------|------------|--------|--------|------------|--------|--------|
|                     | Male       | Female | Total  | Male       | Female | Total  | Male       | Female | Total  |
| Permanent Employees | 28.00%     | 25.00% | 28.00% | 21.00%     | 23.00% | 21.00% | 16.00%     | 19.00% | 16.00% |
| Permanent Workers   | 12.00%     | 0.00%  | 12.00% | 14.00%     | 0.00%  | 14.00% | 18.00%     | 0.00%  | 18.00% |

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

### 23. Name of holding/subsidiary/associate companies/joint ventures

| Sl. No. | Name of the holding/subsidiary/associate companies/joint ventures (A) | Indicate whether Holding/Subsidiary/Associate/Joint Venture | % of shares held by the Company | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the Company (Yes/No) |
|---------|-----------------------------------------------------------------------|-------------------------------------------------------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| 1       | DAAWAT® Foods Limited                                                 | Subsidiary                                                  | 100                             | No                                                                                                                    |
| 2       | Raghunath Agro Industries Private limited                             | Subsidiary                                                  | 100                             | No                                                                                                                    |
| 3       | Biomass India Private Limited                                         | Associate                                                   | 49.02                           | No                                                                                                                    |
| 4       | Deva Singh Sham Singh Export Private                                  | Subsidiary                                                  | 100                             | No                                                                                                                    |
| 5       | Nature Bio Food Limited                                               | Subsidiary                                                  | 100                             | No                                                                                                                    |
| 6       | Ecopure Specialities Limited                                          | Subsidiary                                                  | 100                             | No                                                                                                                    |
| 7       | Nature Bio Foods BV                                                   | Subsidiary                                                  | 100                             | No                                                                                                                    |
| 8       | NBF Inc. USA                                                          | Subsidiary                                                  | 100                             | No                                                                                                                    |
| 9       | Bonne Nature Limited                                                  | Subsidiary                                                  | 100                             | No                                                                                                                    |
| 10      | Leev Nu BV.                                                           | Associate                                                   | 30                              | No                                                                                                                    |
| 11      | Raghuvesh Warehousing Private Limited                                 | Associate                                                   | 40                              | No                                                                                                                    |
| 12      | Raghuvesh Infrastructure Pvt Limited                                  | Associate                                                   | 30                              | No                                                                                                                    |
| 13      | Raghuvesh Agri Foods Private Limited                                  | Associate                                                   | 40                              | No                                                                                                                    |
| 14      | LT Overseas North America INC                                         | Subsidiary                                                  | 100                             | No                                                                                                                    |
| 15      | LT Foods Americas Inc.                                                | Subsidiary                                                  | 100                             | No                                                                                                                    |
| 16      | Golden Star Trading Inc.                                              | Subsidiary                                                  | 100                             | No                                                                                                                    |
| 17      | LT Foods USA LLC                                                      | Subsidiary                                                  | 100                             | No                                                                                                                    |
| 18      | LT Foods Europe Holdings Ltd.                                         | Subsidiary                                                  | 100                             | No                                                                                                                    |
| 19      | LT Foods Europe BV                                                    | Subsidiary                                                  | 100                             | No                                                                                                                    |
| 20      | LT Foods Hungary Holdings Kft                                         | Subsidiary (w.e.f. October 14, 2025)                        | 100                             | No                                                                                                                    |
| 21      | LT Foods UK Limited                                                   | Subsidiary                                                  | 83.20                           | No                                                                                                                    |
| 22      | LTF Global Investments L.L.C.                                         | Subsidiary                                                  | 100                             | No                                                                                                                    |
| 23      | LT Food Holdings ME Ltd.                                              | Subsidiary                                                  | 100                             | No                                                                                                                    |

| Sl. No. | Name of the holding/ subsidiary/associate companies/joint ventures (A) | Indicate whether Holding/Subsidiary/ Associate/Joint Venture | % of shares held by the Company | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the Company (Yes/No) |
|---------|------------------------------------------------------------------------|--------------------------------------------------------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| 24      | LT Foods DMCC                                                          | Subsidiary                                                   | 100                             | No                                                                                                                    |
| 25      | LT Foods Arabia Limited Company                                        | Subsidiary                                                   | 100                             | No                                                                                                                    |
| 26      | LT Foods Middle East L.L.C                                             | Subsidiary                                                   | 100                             | No                                                                                                                    |
| 27      | Kameda LT Foods India Pvt. Limited                                     | Joint Venture                                                | 51                              | No                                                                                                                    |
| 28      | Marius Brun Et Fils                                                    | Associate (w.e.f. March 31, 2026)                            | 30                              | No                                                                                                                    |

## VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **Yes**  
(ii) Turnover (in lakhs): **4,12,816.43**  
(iii) Net worth (in lakhs): **1,92,216.36**

## VII. Transparency and Disclosure Compliances

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

| Stakeholder group from whom compliant is received | Grievance Redressal Mechanism in place (Yes/ No) (If yes, then provide web link for grievance redressal policy)                                                                                                                                                                                                       | FY 2025-26                              |                                                           |         | FY 2024-25                              |                                                           |         |
|---------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------------------|---------|-----------------------------------------|-----------------------------------------------------------|---------|
|                                                   |                                                                                                                                                                                                                                                                                                                       | No. of complaints filed during the year | No. of complaints pending resolution at close of the year | Remarks | No. of complaints filed during the year | No. of complaints pending resolution at close of the year | Remarks |
| Communities                                       | Yes, link : <a href="https://ltfoods.com/ltfoodscms/uploads/investors/policiesandrelateddocuments/policiesandrelateddocuments_1739351306.pdf">https://ltfoods.com/ltfoodscms/uploads/investors/policiesandrelateddocuments/policiesandrelateddocuments_1739351306.pdf</a> , it is also available on the Notice Boards | 0                                       | 0                                                         | NA      | 0                                       | 0                                                         | NA      |
| Investors (other than shareholders)               | Yes, link: <a href="https://ltfoods.com/ltfoodscms/uploads/investors/policiesandrelateddocuments/policiesandrelateddocuments_1732182644.pdf">https://ltfoods.com/ltfoodscms/uploads/investors/policiesandrelateddocuments/policiesandrelateddocuments_1732182644.pdf</a>                                              | 0                                       | 0                                                         | NA      | 0                                       | 0                                                         | NA      |
| Shareholders                                      | Yes, link: <a href="https://ltfoods.com/ltfoodscms/uploads/investors/policiesandrelateddocuments/policiesandrelateddocuments_1732182644.pdf">https://ltfoods.com/ltfoodscms/uploads/investors/policiesandrelateddocuments/policiesandrelateddocuments_1732182644.pdf</a>                                              | 1                                       | 0                                                         | NA      | 0                                       | 0                                                         | NA      |
| Employees and workers                             | Yes, link: <a href="https://ltfoods.com/ltfoodscms/(0,0)/investors/policiesandrelateddocuments/policiesandrelateddocuments_1732181043.pdf">https://ltfoods.com/ltfoodscms/(0,0)/investors/policiesandrelateddocuments/policiesandrelateddocuments_1732181043.pdf</a>                                                  | 0                                       | 0                                                         | NA      | 0                                       | 0                                                         | NA      |

| Stakeholder group from whom compliant is received | Grievance Redressal Mechanism in place (Yes/No) (If yes, then provide web link for grievance redressal policy)                                                                                                                                                                                                                 | FY 2025-26                              |                                                           |         | FY 2024-25                              |                                                           |         |
|---------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------------------|---------|-----------------------------------------|-----------------------------------------------------------|---------|
|                                                   |                                                                                                                                                                                                                                                                                                                                | No. of complaints filed during the year | No. of complaints pending resolution at close of the year | Remarks | No. of complaints filed during the year | No. of complaints pending resolution at close of the year | Remarks |
| Customers                                         | Yes, complainants are afforded the convenience of expressing their concerns through an array of channels. They may opt to engage with the Company via a toll-free telephone number or they may choose to convey their concerns by sending emails at mail: <a href="mailto:customercare@ltgroup.in">customercare@ltgroup.in</a> | 1,100                                   | 0                                                         | NA      | 779                                     | 0                                                         | NA      |
| Value Chain Partners                              | Yes, link: <a href="#">Code of Conduct for Vendors and Service Providers</a>                                                                                                                                                                                                                                                   | 0                                       | 0                                                         | NA      | 0                                       | 0                                                         | NA      |
| Others                                            | Yes, complainants can raise their concerns through various channels, (0,0) as contacting a toll-free telephone number or sending emails to: <a href="mailto:customercare@ltgroup.in">customercare@ltgroup.in</a>                                                                                                               | 0                                       | 0                                                         | NA      | 359                                     | 0                                                         | NA      |

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

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

| Sl. 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       | Sustainable Sourcing                              | Opportunity                                | Strengthens supply chain resilience, supports farmer livelihoods, and addresses growing demand for traceable and sustainably sourced products. | NA                                             | Positive – Enhances supply security, regulatory compliance, export competitiveness, and brand value. |
| 2       | Boosting Green Energy share and Energy Efficiency | Opportunity                                | Supports decarbonisation objectives, reduces dependence on conventional energy sources, and improves operational efficiency.                   | NA                                             | Positive – Lowers energy costs, reduces emissions, and strengthens ESG performance.                  |



| Sl. 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       | Climate Change Responsibility              | Risk                                       | Climate-related disruptions may impact agricultural productivity, raw material availability, operations, and regulatory compliance.       | Advancing renewable energy adoption, low-carbon operations, and climate-resilient agricultural practices. | Negative – Increased operational and supply chain risks. Positive – Improved resilience and long-term competitiveness.                                       |
| 4       | Sustainable Packaging                      | Opportunity                                | Rising stakeholder expectations and regulatory requirements are driving demand for recyclable and resource-efficient packaging solutions. | NA                                                                                                        | Positive – Supports compliance, enhances brand reputation, and may reduce long-term material and EPR costs.                                                  |
| 5       | Health and Safety                          | Risk                                       | Workplace incidents can affect employee well-being, operational continuity, and corporate reputation.                                     | Safety management systems, audits, training, near-miss reporting, and preventive controls.                | Positive – Improves productivity and reduces liabilities. Negative – Incidents may result in financial and reputational losses.                              |
| 6       | Human Rights Across value chain Assessment | Risk                                       | Human rights violations within the value chain can impact market access, stakeholder trust, and business continuity.                      | Supplier assessments, awareness programmes, audits, and implementation of responsible sourcing standards. | Negative – Non-compliance may lead to reputational and commercial risks. Positive – Strengthens stakeholder confidence and responsible sourcing credentials. |
| 7       | Governance and Accountability              | Opportunity                                | Strong governance frameworks support transparency, accountability, and informed decision-making.                                          | NA                                                                                                        | Positive – Enhances investor confidence, reduces compliance risks, and supports sustainable growth.                                                          |
| 8       | Business Ethics and Compliance             | Risk                                       | Non-compliance with legal and ethical requirements may result in regulatory action, financial penalties, and reputational damage.         | Anti-bribery controls, compliance monitoring, ethics training, and whistleblower mechanisms.              | Negative – Potential penalties and reputational impact. Positive – Strengthens stakeholder trust and business integrity.                                     |
| 9       | Data security and privacy                  | Risk                                       | Increasing cyber threats and data privacy risks may disrupt operations and compromise stakeholder trust.                                  | Cybersecurity tools, employee awareness programmes, and incident response mechanisms.                     | Negative – Risk of financial, legal, and reputational consequences. Positive – Enhances digital resilience and stakeholder confidence.                       |



# MANAGEMENT AND PROCESS DISCLOSURES

## SECTION B:

This section outlines the structures, policies and processes established by businesses to support the adoption and implementation of the principles and core elements of the National Guidelines for Responsible Business Conduct (NGRBC).

### SDGs impacted



| Disclosure Questions                   |                                                                                                                                                                                                                                                          | P1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | P2  | P3  | P4  | P5  | P6  | P7  | P8  | P9  |
|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>Policy and management processes</b> |                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     |     |     |     |     |     |     |     |
| 1                                      | a. Whether the Company'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 |
|                                        | d. Weblink of the policies, if available                                                                                                                                                                                                                 | Weblink: <a href="https://ltfoods.com/investors">https://ltfoods.com/investors</a><br>1. Anti - Bribery and Anti - Corruption Policy<br>2. Corporate Social Responsibility Policy<br>3. Environmental, Social and Governance (ESG) Policy<br>4. Board Evaluation Policy<br>5. Corporate Quality Policy<br>6. Diversity and Equal Opportunity Policy<br>7. Investor's Grievance Redressal Policy<br>8. Dividend Distribution Policy<br>9. Environmental, Safety and Health Policy<br>10. Material Subsidiary policy<br>11. Preservation of information & documents Policy<br>12. Privacy policy<br>13. POSH policy<br>14. Risk Management Policy<br>15. Remuneration policy<br>16. Tax management and strategy policy<br>17. Vigil Mechanism / Whistle blower Policy<br>18. Policy on materiality of related party transactions<br>19. Policy to determine the materiality events<br>20. Criteria of making payments to Non Executive Director<br>21. Code of Ethics and Business conduct<br>22. Code of conduct for vendors and service providers<br>23. Code of Conduct<br>24. Code of practices and procedures for fair disclosure of unpublished price sensitive information |     |     |     |     |     |     |     |     |
| 2.                                     | Whether the Company has translated the policy into procedures. (Yes/No)                                                                                                                                                                                  | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 3.                                     | Do the enlisted policies extend to the Company's value chain partners? (Yes/No)                                                                                                                                                                          | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | No  | No  | No  | No  | No  | No  | No  | No  |
| 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 the Company and mapped to each principle. | <ul style="list-style-type: none"> <li>• P-9 ISO 9001:2015 certification</li> <li>• P-2, 9 BRC Global Standard for Food Safety (Issue-9)</li> <li>• P-2, 9 IFS Food- Version 8</li> <li>• P-2, 9 SQF Food Safety Code for food Manufacturing, Edition-8.1</li> <li>• P-2, 9 SQF Quality Code, Edition 9</li> <li>• P-2, 9 HACCP</li> <li>• P-9 HALAL</li> <li>• P - 2, 6 ISO 14001:2015</li> <li>• P - 3 ISO 45001:2018</li> <li>• P - 2, 9 ISO/IEC 17025:2017 accredited Laboratory, approved by EIC (Export Inspection Council of India)</li> <li>• P-2, 6, 7 registered processing unit by NPPO (National Plant Protection Organisation) for USA and China</li> <li>• P - 2, 7, 9 registered under USFDA (United States Food and Drug Administration Certification)</li> <li>• P - 5 SA 8000:2014</li> <li>• P-2, 9 FSSC 22000 version- 6 (for DAAWAT® Cuppa and Devaaya staple units).</li> <li>• P-2, 9 FSMA QIC</li> <li>• P-2, 9 FSSAI</li> <li>• P-2, 9 KOSHER (A/F), KOSHER (OU)</li> </ul>                                                                                                                                                                            |     |     |     |     |     |     |     |     |

| Disclosure Questions                                                                                                                | P1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|-------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|----|
| 5. Specific commitments, goals and targets set by the Company with defined timelines, if any.                                       | <p><b>Environment:</b></p> <p><b>Sustainable Sourcing</b></p> <ul style="list-style-type: none"> <li>Quantity Targets – 50,000 MT Paddy by 2030</li> <li>1 lakhs - Number of training sessions to be conducted for farmers by 2030</li> </ul> <p><b>Boosting Green Energy Share and Energy Efficiency</b></p> <ul style="list-style-type: none"> <li>100% Green Electricity by 2030</li> <li>10% Reduction in Specific Energy by 2030</li> </ul> <p><b>Climate Change</b></p> <ul style="list-style-type: none"> <li>Carbon neutrality by 2030</li> </ul> <p><b>Sustainable Packaging</b></p> <ul style="list-style-type: none"> <li>45 MT recycled plastics by 2030</li> <li>82% of packaging to be recyclable by 2030</li> </ul> <p><b>Social:</b></p> <p><b>Health and Safety</b></p> <ul style="list-style-type: none"> <li>Zero Fatality vision by 2030</li> </ul> <p><b>Human Rights Across Value Chain Assessment</b></p> <ul style="list-style-type: none"> <li>100% of critical suppliers to undergo value chain assessment by 2030</li> </ul> <p><b>Governance:</b></p> <p><b>Governance and Accountability</b></p> <ul style="list-style-type: none"> <li>56% Board Independence by 2030</li> <li>30% of directors to be female by 2030</li> </ul> <p><b>Business Ethics and Compliance</b></p> <ul style="list-style-type: none"> <li>100% of employees to be covered under training by 2030</li> <li>Aiming for zero compliance/regulatory penalties by 2030</li> </ul> <p><b>Data Security and Privacy</b></p> <ul style="list-style-type: none"> <li>Achieve 'zero data breach' vision by 2030</li> <li>100% of employees to be covered under training by 2030</li> </ul> |    |    |    |    |    |    |    |    |
| 6. Performance of the Company against the specific commitments, goals and targets along with reasons, in case the same are not met. | <p><b>Environment:</b></p> <p><b>Sustainable Sourcing</b></p> <ul style="list-style-type: none"> <li>Quantity sourced – 29,142 MT Paddy</li> <li>29,885 - Number of trainings conducted for farmers</li> </ul> <p><b>Boosting Green Energy Share and Energy Efficiency</b></p> <ul style="list-style-type: none"> <li>92% Green Energy</li> </ul> <p><b>Climate Change</b></p> <ul style="list-style-type: none"> <li>Roadmap developed to achieve carbon neutrality by 2030, for Scope 1+2</li> </ul> <p><b>Sustainable Packaging</b></p> <ul style="list-style-type: none"> <li>79% Recyclable packaging achieved</li> </ul> <p><b>Social:</b></p> <p><b>Health and Safety</b></p> <ul style="list-style-type: none"> <li>Zero Fatality</li> </ul> <p><b>Human Rights Across Value Chain Assessment</b></p> <ul style="list-style-type: none"> <li>Onboarding a consultant for the critical suppliers' value chain assessment.</li> </ul> <p><b>Governance:</b></p> <p><b>Governance and Accountability</b></p> <ul style="list-style-type: none"> <li>56% Board Independence</li> <li>22% Female director</li> </ul> <p><b>Business Ethics and Compliance</b></p> <ul style="list-style-type: none"> <li>Covered under the code of conduct and communicated during onboarding; a yearly training module is in process.</li> </ul> <p><b>Data Security and Privacy</b></p> <ul style="list-style-type: none"> <li>Achieved 'zero data breach' vision</li> <li>Covered under the code of conduct and communicated at the time of on boarding; a yearly training module is in process</li> </ul>                                                                                         |    |    |    |    |    |    |    |    |

| Disclosure Questions                                                                                                                                                                                                   | P1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|----|
| <b>Governance, leadership and oversight</b>                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |    |    |    |    |    |    |    |    |
| 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) | Refer note- Please refer to MD's statement in the Integrated Annual Report, pg. no 18                                                                                                                                                                                                                                                                                                                                                                                                                                         |    |    |    |    |    |    |    |    |
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policies                                                                                               | <p>Yes. Company has CSR and ESG Committee in place. This Committee is entrusted with the responsibility of driving the Company's sustainability initiatives. Composition of CSR and ESG Committee is as follows:</p> <p>1) Mrs. Neeru Singh, Independent Director – Chairperson<br/> 2) Mr. Vijay Kumar Arora, Managing Director – Member<br/> 3) Mr. Ashwani Kumar Arora, Managing Director and CEO – Member<br/> 4) Mr. Abhiram Seth, Independent Director – Member<br/> 5) Mr. Raju Lal, Independent Director - Member</p> |    |    |    |    |    |    |    |    |
| 9. Does the Company have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.                                           | <p>Yes. Company has CSR and ESG Committee in place. This Committee is entrusted with the responsibility of driving the Company's sustainability initiatives. Composition of CSR and ESG Committee is as follows:</p> <p>1) Mrs. Neeru Singh, Independent Director – Chairperson<br/> 2) Mr. Vijay Kumar Arora, Managing Director – Member<br/> 3) Mr. Ashwani Kumar Arora, Managing Director and CEO – Member<br/> 4) Mr. Abhiram Seth, Independent Director – Member<br/> 5) Mr. Raju Lal, Independent Director - Member</p> |    |    |    |    |    |    |    |    |

**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                                                          |                                                                                               |    |    |    |    |    |    |    |    |                                                                        |    |    |    |    |    |    |    | Annually |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances |                                                                                               |    |    |    |    |    |    |    |    |                                                                        |    |    |    |    |    |    |    | Annually |

11. Has the entity carried out independent assessment /evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency. - No

|  | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|--|----|----|----|----|----|----|----|----|----|
|--|----|----|----|----|----|----|----|----|----|

12. If answer to question (1) above is 'No' i.e. not all Principles are covered by a Policy, reasons to be stated:

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

NA







# PRINCIPLE-WISE PERFORMANCE DISCLOSURE

## SECTION C:

**BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.**

### PRINCIPLE 1

#### SDGs Impacted



#### Capital linked



Human  
Capital



Social and  
Relationship Capital

Ethical conduct and integrity form the foundation of the Company's commitment to responsible operations and long-term sustainable growth. The organisation's robust governance structure, supported by its Anti-Corruption and Anti-Bribery policies, Code of Conduct, and Code of Ethics and Business Conduct, ensures strong adherence to principles of honesty, transparency, accountability, and regulatory compliance throughout all levels of the business.

The Code of Conduct provides clear direction to employees on expected standards of behaviour, appropriate handling of conflicts of interest, and the importance of upholding professionalism and integrity at all times, while strictly disallowing any form of fraud or unethical practices. These values are deeply integrated into the Company's culture and are reflected in all interactions with employees, customers, suppliers, government bodies, and the broader community. Every employee is required to comply with and uphold the Code of Conduct.

### 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | % of persons in respective category covered by the awareness programmes |
|------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| Board of Directors                                   | 05                                                     | Business and operational performance, industry developments and outlook along with updates on key risks, sustainability and ESG initiatives, CSR initiatives, manufacturing excellence, consumer and market insights and talent and capability building.                                                                                                                                                                                                                                                                                                                                                               | 100.00%                                                                 |
| Key Managerial Personnel                             | 2                                                      | Microsoft AI - Co-Pilot: Envisioning Session, Generative Artificial Intelligence                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 100.00%                                                                 |
| Employees other than the Board of Directors and KMPs | 43                                                     | Training programmes were conducted to strengthen employee capabilities in food safety, quality management, hygiene and sanitation, regulatory compliance, workplace safety, leadership development, digital skills, and continuous improvement. Key topics included HACCP, VACCP, TACCP, GMP, GHP, allergen management, food defense and food fraud prevention, traceability, audits, emergency preparedness, first aid, pest management, quality culture, Kaizen & 5S, workplace etiquette, AI tools, coaching, and leadership development.                                                                           | 100.00%                                                                 |
| Workers                                              | 137                                                    | Training programmes were conducted to strengthen employee awareness and capabilities in Occupational Health & Safety (OHS), workplace safety, emergency preparedness, risk management, food safety, quality management systems, hygiene and sanitation, regulatory compliance, operational excellence, and continuous improvement practices such as Kaizen and 5S. The trainings covered topics including hazard identification, PPE usage, machine and electrical safety, fire safety, permit-to-work, LOTO, HACCP, GMP, food defense, allergen management, quality culture, and international food safety standards. | 100.00%                                                                 |



2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

| Monetary        |                 |                                                                     |                 |                   |                                        |
|-----------------|-----------------|---------------------------------------------------------------------|-----------------|-------------------|----------------------------------------|
|                 | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (In INR) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Penalty/ Fine   | NA              | NA                                                                  | NA              | NA                | NA                                     |
| Settlement      | NA              | NA                                                                  | NA              | NA                | NA                                     |
| Compounding fee | NA              | NA                                                                  | NA              | NA                | NA                                     |

| Non-Monetary |                 |                                                                     |                   |                                        |
|--------------|-----------------|---------------------------------------------------------------------|-------------------|----------------------------------------|
|              | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Imprisonment | None            | NA                                                                  | -                 | No                                     |
| Punishment   | None            | NA                                                                  | -                 | No                                     |

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 |
|-----------------------|---------------------------------------------------------------------|
| LT Foods v. FSO GNCTD | FSSAI                                                               |

4. Does the Company 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. LT Foods has established a robust framework to prevent and manage conflicts of interest involving Directors and Senior Management through its Code of Conduct, Governance Charter, and statutory compliance mechanisms. Directors are required to disclose any actual or potential conflicts of interest, refrain from participating in related discussions or decisions, and provide periodic declarations and annual affirmations of compliance.

The Board and Audit Committee oversee conflict-of-interest matters, including the review of related party transactions. Any identified conflict is managed in accordance with applicable laws and Company policies, ensuring transparency, accountability, and unbiased decision-making.

Policy link- [http://www.ltgroup.in/pdf/Anti-Bribery-and-Anti-Corruption\\_FinalUpdate.pdf](http://www.ltgroup.in/pdf/Anti-Bribery-and-Anti-Corruption_FinalUpdate.pdf)

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 | FY 2024-25 |
|-----------|------------|------------|
| Directors | Nil        | Nil        |
| KMPs      | Nil        | Nil        |
| Employees | Nil        | Nil        |
| Workers   | Nil        | Nil        |

## 6. Details of complaints with regard to conflict of interest

|                                                                                              | FY 2025-26 |         | FY 2024-25 |         |
|----------------------------------------------------------------------------------------------|------------|---------|------------|---------|
|                                                                                              | Number     | Remarks | Number     | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | Nil        | Nil     | Nil        | Nil     |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs      | Nil        | Nil     | 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 conflict of interest.  
NIL

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

|                                    | FY 2025-26 | FY 2024-25 |
|------------------------------------|------------|------------|
| Number of days of accounts payable | 102        | 77         |

## 9. Openness of Business Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances &amp; investments, with related parties, in the following format:

| Parameter*                 | Metrics                                                                                | FY 2025-26 | FY 2024-25 |
|----------------------------|----------------------------------------------------------------------------------------|------------|------------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases                               | 0.30%      | 0          |
|                            | b. Number of trading houses where purchases are made from                              | 311.00     | 0          |
|                            | c. Purchase from top 10 trading houses as % of total trading houses                    | 41.84%     | 0          |
| Concentration of Sales     | a. Sales to dealer / distributors as % of total sales                                  | 78.10%     | 71%        |
|                            | b. Number of dealers / distributors to whom sales are made                             | 1995       | 2014       |
|                            | c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors | 15.81%     | 17%        |
| Share of RPTs in           | a. Purchases (Purchases with related parties as % of Total Purchases)                  | 16.45%     | 21%        |
|                            | b. Sales (Sales to related parties as % of Total Sales)                                | 21.90%     | 29.24%     |
|                            | c. Loans & advances given to related parties as % of Total loans & advances            | 0          | 0          |
|                            | d. Investments in related parties as % of Total Investments made                       | 9.47%      | 26.04%     |

\*Disclosure relating to purchases from trading houses has been strengthened in FY 2025-26 through enhanced identification and reporting processes aligned with the prescribed BRSR disclosure requirements.

## 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 |
|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 1                                         | LT Foods has undertaken a series of awareness initiatives focused on its Code of Conduct and broader Environmental, Social and Governance (ESG) principles. These programmes reflect the Company's commitment to ethical practices and sustainability. In addition, LT Foods engages in educating consumers about the environmental impact of packaging, promoting responsible disposal methods and effective recycling practices to encourage eco-conscious behaviour. | 2%                                                                                                                 |

### 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. LT Foods has established a robust framework to prevent and manage conflicts of interest involving Directors and Senior Management through its Code of Conduct, Governance Charter, and statutory compliance mechanisms. Directors are required to disclose any actual or potential conflicts of interest, refrain from participating in related discussions or decisions, and provide periodic declarations and annual affirmations of compliance.

The Board and Audit Committee oversee conflict-of-interest matters, including the review of related party transactions. Any identified conflict is managed in accordance with applicable laws and Company policies, ensuring transparency, accountability, and unbiased decision-making.

Link- [Code of Conduct](#)



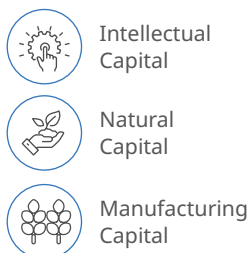
## BUSINESS SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

### PRINCIPLE 2

#### SDGs Impacted



#### Capital linked



Environmental stewardship and social responsibility are integral to the Company's approach to sustainable growth. Through targeted investments, responsible resource management and sustainable operating practices, the Company works to minimise its environmental footprint and create positive social impact.

The Company promotes sustainable farming practices, complies with Extended Producer Responsibility (EPR) requirements, and ensures the responsible management and disposal of plastic, e-waste and hazardous materials. Health and safety remain key priorities, supported by regular audits and engagement with authorised vendors to strengthen compliance and responsible waste management. These practices reflect the Company's commitment to environmental protection, operational responsibility and the well-being of its stakeholders.

## Essential Indicators

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

| Segment | FY 2025-26 | FY 2024-25 | Details of improvements in environmental and social impacts                                                                                                  |
|---------|------------|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| R & D   | 0.06%      | 0.00%      | The investment aligns with our sustainable business practices resulting into reduction of greenhouse gas emission and contributing to healthier environment. |
| Capex   | 0.00%      | 0.00%      |                                                                                                                                                              |

2. a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No)**  
Yes, LT Foods follows sustainable sourcing procedures through its Code of Conduct for Vendors and Service Providers and supplier engagement framework. The Company promotes responsible sourcing by encouraging compliance with environmental, social and ethical standards, conducting supplier assessments, and supporting sustainable agricultural practices through its farmer engagement initiatives and membership in the Sustainable Rice Platform (SRP).
- b. **If yes, what percentage of inputs were sourced sustainably?**  
Under its Sustainable Rice Production Programme (SRP), LT Foods procures 1% by value of its agricultural inputs from sustainable sources, reinforcing its commitment to responsible and environmentally conscious sourcing practices.
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 and (d) other waste.**
- (a) **Plastics (including packaging)**  
As LT Foods operates in the food sector, its products are consumed by end users and are not directly reclaimed after use. However, the Company has established robust processes to manage operational waste streams, including plastic waste, e-waste, hazardous waste, and other by-products, in compliance with applicable regulations.  
Plastic packaging waste is managed through authorised recyclers and waste processors in compliance with EPR requirements. The Company ensures end-to-end traceability through vendor monitoring and disposal verification, while advancing recyclable packaging solutions and circular waste management practices to reduce its environmental footprint.
- (b) **E-waste**  
E-waste generated from operations is responsibly managed through authorised recyclers and dismantlers in accordance with applicable regulations. Formal documentation and monitoring mechanisms ensure safe handling, disposal, and regulatory compliance throughout the process.
- (c) **Hazardous waste**  
Hazardous waste generated across manufacturing operations is segregated, stored, transported, and disposed of through authorised agencies in line with regulatory requirements. Robust controls are in place to ensure safe handling, environmental protection, and full compliance across all waste streams.
- (d) **Other waste.**  
NA
4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to the Pollution Control Boards? If not, provide steps taken to address the same.**  
Yes. Extended Producer Responsibility (EPR) is applicable to LT Foods due to its use of plastic packaging across its product portfolio. The Company's waste collection and processing plan is aligned with the EPR plan submitted to the Central Pollution Control Board (CPCB) and complies with all applicable Plastic Waste Management Rules.  
The Company processes its plastic waste through CPCB/SPCB-authorised recyclers and waste processors, ensuring traceability through disposal certificates and regulatory reporting.

## 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. |
|----------|---------------------------|---------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------------|
|----------|---------------------------|---------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------------|

As of now, the Company has not conducted LCA

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 |
|---------------------------|-----------------------------------|--------------|
| NA                        |                                   |              |

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                                           | FY 2024-25 |
| Corrugated fibre based packaging | 26%                                                  | 26%        |

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 |          |                 | FY 2024-25 |          |                 |
|--------------------------------|------------|----------|-----------------|------------|----------|-----------------|
|                                | Re-used    | Recycled | Safely Disposed | Re-used    | Recycled | Safely Disposed |
| Plastics (including packaging) | 0          | 1,097.00 | 0               | 0          | 2,170.53 | 0               |
| E-waste                        | 0          | 0        | 0               | 0          | 0        | 0               |
| Hazardous waste                | 0          | 0        | 0               | 0          | 0        | 0               |
| Other waste                    | 0          | 0        | 0               | 0          | 0        | 0               |

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 |
|---------------------------|-----------------------------------------------------------------------------------------------------|
| Category 1                | 60%                                                                                                 |
| Category 2                | 60%                                                                                                 |





## BUSINESS SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

### PRINCIPLE 3

#### SDGs Impacted



#### Capital linked



Human  
Capital

The Company places people at the centre of its efforts to build an inclusive, supportive and safe workplace. It promotes diversity and employee well-being through initiatives that engage employees and their families, while strengthening talent management across performance, compensation and competency development.

Its commitment to inclusion extends to ensuring accessibility and compliance with the Rights of Persons with Disabilities Act, 2016, supported by infrastructure enhancements and comprehensive diversity policies. The Company also focuses on employee continuity by maintaining strong return-to-work and retention outcomes following parental leave, alongside effective grievance redressal mechanisms.

A robust Occupational Health and Safety Management System, supported by regular training and stringent safety protocols, reinforces a culture of workplace safety. The Company also works towards responsible value chain practices by ensuring statutory compliance among value chain partners and extending life insurance and compensatory benefits to employees and workers.



## Essential Indicators

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

| Category                       | % of employees covered by |                  |         |                    |         |                    |         |                    |         |                     |         |
|--------------------------------|---------------------------|------------------|---------|--------------------|---------|--------------------|---------|--------------------|---------|---------------------|---------|
|                                | Total<br>(A)              | Health insurance |         | Accident insurance |         | Maternity benefits |         | Paternity benefits |         | Day Care facilities |         |
|                                |                           | No. (B)          | % (B/A) | No. (C)            | % (C/A) | No. (D)            | % (D/A) | No. (E)            | % (E/A) | No. (F)             | % (F/A) |
| Permanent employees            |                           |                  |         |                    |         |                    |         |                    |         |                     |         |
| Male                           | 710                       | 710              | 100.00% | 710                | 100.00% | 0                  | 0.00%   | 710                | 100.00% | 0                   | 0.00%   |
| Female                         | 88                        | 88               | 100.00% | 88                 | 100.00% | 88                 | 100.00% | 0                  | 0.00%   | 88                  | 100.00% |
| Total                          | 798                       | 798              | 100.00% | 798                | 100.00% | 88                 | 11.03%  | 710                | 88.97%  | 88                  | 11.03%  |
| 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 workers covered by |                  |         |                    |         |                    |         |                    |         |                     |         |
|------------------------------|-------------------------|------------------|---------|--------------------|---------|--------------------|---------|--------------------|---------|---------------------|---------|
|                              | Total<br>(A)            | Health insurance |         | Accident insurance |         | Maternity benefits |         | Paternity benefits |         | Day Care facilities |         |
|                              |                         | No. (B)          | % (B/A) | No. (C)            | % (C/A) | No. (D)            | % (D/A) | No. (E)            | % (E/A) | No. (F)             | % (F/A) |
| Permanent Workers            |                         |                  |         |                    |         |                    |         |                    |         |                     |         |
| Male                         | 523                     | 523              | 100.00% | 523                | 100.00% | 0                  | 0.00%   | 523                | 100.00% | 0                   | 0.00%   |
| Female                       | 6                       | 6                | 100.00% | 6                  | 100.00% | 6                  | 100.00% | 0                  | 0.00%   | 6                   | 100.00% |
| Total                        | 529                     | 529              | 100.00% | 529                | 100.00% | 6                  | 1.13%   | 523                | 98.87%  | 6                   | 1.13%   |
| Other than Permanent Workers |                         |                  |         |                    |         |                    |         |                    |         |                     |         |
| Male                         | 1462                    | 1462             | 100.00% | 1462               | 100.00% | 0                  | 0.00%   | 1462               | 100.00% | 0                   | 0.00%   |
| Female                       | 50                      | 50               | 100.00% | 50                 | 100.00% | 50                 | 100.00% | 0                  | 0.00%   | 50                  | 100.00% |
| Total                        | 1,512                   | 1,512            | 100.00% | 1,512              | 100.00% | 50                 | 3.31%   | 1,462              | 96.69%  | 50                  | 3.31%   |

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

|                                                                              | FY 2025-26 | FY 2024-25 |
|------------------------------------------------------------------------------|------------|------------|
| Cost incurred on well-being measures as a % of total revenue of the company* | 0.03%      | 0.12%      |

\* The disclosure for FY 2025–26 has been prepared in accordance with the prescribed BRSR methodology, with expenditure on employee and worker well-being measures determined based on the BRSR guidance. The year-on-year variation reflects this methodological alignment.

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

| Benefits               | FY 2025-26                                         |                                                |                                                      | FY 2024-25                                         |                                                |                                                      |
|------------------------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|
|                        | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF                     | 100.00%                                            | 100.00%                                        | Yes                                                  | 100.00%                                            | 100.00%                                        | Yes                                                  |
| Gratuity               | 100.00%                                            | 100.00%                                        | Yes                                                  | 100.00%                                            | 100.00%                                        | Yes                                                  |
| ESI                    | 100.00%                                            | 100.00%                                        | Yes                                                  | 100.00%                                            | 100.00%                                        | Yes                                                  |
| Others- please specify | NA                                                 |                                                |                                                      | NA                                                 |                                                |                                                      |

### 3. Accessibility of workplaces

**Are the premises/offices of the Company 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 Company in this regard.**

Yes. LT Foods is committed to providing an accessible and inclusive workplace for persons with disabilities in line with the Rights of Persons with Disabilities Act, 2016. The Company is progressively enhancing accessibility across its offices and facilities through measures such as ramps, accessible pathways, sanitation facilities, workstation modifications, and appropriate signage to support safe and independent mobility.

The Company has designated a Liaison Officer to oversee the welfare and workplace requirements of employees with disabilities and address accommodation needs. These efforts are supported by the Company's Diversity and Equal Opportunity Policy, which promotes equal access to employment, training, career development, and workplace opportunities without discrimination.

### 4. Does the Company 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. LT Foods has a Board-approved Diversity and Equal Opportunity Policy that incorporates the requirements of the Rights of Persons with Disabilities Act, 2016 and the Rights of Persons with Disabilities Rules, 2017. The policy promotes equal opportunity in recruitment, training, compensation, career advancement, and working conditions, while ensuring a respectful, inclusive, and non-discriminatory workplace.

The policy also provides for reasonable accommodation and the progressive enhancement of workplace accessibility for persons with disabilities. Further reinforcing its commitment to fair and equitable employment practices, the Company is SA8000 certified. The policy is available on the Company's website under Corporate Governance → Policies and Codes.

Web link - [https://ltfoods.com/ltfoodscms/uploads/investors/policiesandrelateddocuments/policiesandrelateddocuments\\_1783574571.pdf](https://ltfoods.com/ltfoodscms/uploads/investors/policiesandrelateddocuments/policiesandrelateddocuments_1783574571.pdf)

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

| Gender | Permanent Employees |                | Permanent Workers   |                |
|--------|---------------------|----------------|---------------------|----------------|
|        | Return to work rate | Retention Rate | Return to work rate | Retention Rate |
| Male   | 100.00%             | 100.00%        | 100.00%             | 100.00%        |
| Female | 100.00%             | 100.00%        | 100.00%             | 100.00%        |
| Total  | 100.00%             | 100.00%        | 100.00%             | 100.00%        |

### 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, LT Foods Ltd has established a robust grievance redressal mechanism to ensure timely and effective resolution of employee concerns. Each plant is supported by a dedicated Grievance Redressal Committee, complemented by an online portal that provides employees with convenient and accessible channels to raise issues. This structured framework ensures prompt attention, fair review, and appropriate resolution of grievances across the organisation. |
| Other than permanent workers   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Permanent employees            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Other than permanent employees |                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

## 7. Membership of employees and workers in association(s) or Unions recognised by the listed entity:

| Category                         | FY 2025-26                                          |                                                                                                |        | FY 2024-25                                          |                                                                                                |        |
|----------------------------------|-----------------------------------------------------|------------------------------------------------------------------------------------------------|--------|-----------------------------------------------------|------------------------------------------------------------------------------------------------|--------|
|                                  | 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) |
| <b>Total Permanent Employees</b> | Nil                                                 |                                                                                                |        | Nil                                                 |                                                                                                |        |
| - Male                           |                                                     |                                                                                                |        |                                                     |                                                                                                |        |
| - Female                         |                                                     |                                                                                                |        |                                                     |                                                                                                |        |
| <b>Total Permanent Workers</b>   |                                                     |                                                                                                |        |                                                     |                                                                                                |        |
| - Male                           |                                                     |                                                                                                |        |                                                     |                                                                                                |        |
| - Female                         |                                                     |                                                                                                |        |                                                     |                                                                                                |        |

## 8. Details of training given to employees and workers:

| Category  | FY 2025-26   |                                  |         |                         |         | FY 2024-25   |                                  |         |                         |         |
|-----------|--------------|----------------------------------|---------|-------------------------|---------|--------------|----------------------------------|---------|-------------------------|---------|
|           | Total<br>(A) | On health and<br>safety measures |         | On skill<br>upgradation |         | Total<br>(D) | On health and<br>safety measures |         | On skill<br>upgradation |         |
|           |              | No. (B)                          | % (B/A) | No. (C)                 | % (C/A) |              | No. (E)                          | % (E/D) | No. (F)                 | % (F/D) |
| Employees |              |                                  |         |                         |         |              |                                  |         |                         |         |
| Male      | 710          | 710                              | 100%    | 469                     | 66.06%  | 687          | 687                              | 100%    | 687                     | 100%    |
| Female    | 88           | 88                               | 100%    | 58                      | 65.91%  | 83           | 83                               | 100%    | 83                      | 100%    |
| Total     | 798          | 798                              | 100%    | 527                     | 66.04%  | 770          | 770                              | 100%    | 770                     | 100%    |
| Workers   |              |                                  |         |                         |         |              |                                  |         |                         |         |
| Male      | 523          | 523                              | 100%    | 523                     | 100%    | 527          | 527                              | 100%    | 527                     | 100%    |
| Female    | 6            | 6                                | 100%    | 6                       | 100%    | 5            | 5                                | 100%    | 5                       | 100%    |
| Total     | 529          | 529                              | 100%    | 529                     | 100%    | 532          | 532                              | 100%    | 532                     | 100%    |

## 9. Details of performance and career development reviews of employees and workers:

| Category         | FY 2025-26 |            |                | FY 2024-25 |            |                |
|------------------|------------|------------|----------------|------------|------------|----------------|
|                  | Total (A)  | No. (B)    | %(B/A)         | Total (C)  | No. (D)    | %(D/C)         |
| <b>Employees</b> |            |            |                |            |            |                |
| Male             | 710        | 710        | 100.00%        | 687        | 687        | 100.00%        |
| Female           | 88         | 88         | 100.00%        | 83         | 83         | 100.00%        |
| <b>Total</b>     | <b>798</b> | <b>798</b> | <b>100.00%</b> | <b>770</b> | <b>770</b> | <b>100.00%</b> |
| <b>Workers</b>   |            |            |                |            |            |                |
| Male             | 523        | 523        | 100.00%        | 527        | 527        | 100.00%        |
| Female           | 6          | 6          | 100.00%        | 5          | 5          | 100.00%        |
| <b>Total</b>     | <b>529</b> | <b>529</b> | <b>100.00%</b> | <b>532</b> | <b>532</b> | <b>100.00%</b> |

## 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 such system?

Yes. LT Foods has implemented a comprehensive Occupational Health and Safety (OHS) management system across all its manufacturing facilities in India, covering permanent employees, contract workers, and on-site third-party personnel. The system is guided by the Company's EHS Policy and is aligned with internationally recognised standards, including ISO 45001 and OHSAS 18001, to ensure effective management of occupational health and safety risks.

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

LT Foods follows a structured framework to identify workplace hazards and assess risks across routine and non-routine activities. Key processes include Hazard Identification and Risk Assessment (HIRA), Job Safety Analysis (JSA), Permit-to-Work (PTW) systems for high-risk activities, digital reporting of unsafe acts and conditions, and Management of Change (MoC) protocols for evaluating safety implications of operational changes.

These mechanisms enable proactive risk identification, real-time hazard reporting, implementation of preventive controls, and continuous monitoring, ensuring a safe working environment across all facilities.

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

Yes. LT Foods has established a robust framework that enables employees, contract workers, and third-party personnel to identify, report, and address work-related hazards. Through mandatory safety inductions, task-specific training, near-miss reporting systems, digital unsafe condition reporting platforms, and a Permit-to-Work system for high-risk activities, workers are encouraged to proactively report safety concerns and unsafe conditions.

The Company's EHS framework empowers workers to stop work and remove themselves from situations they consider unsafe without fear of retaliation. Concerns may be reported through supervisors, Safety Officers, HR representatives, or anonymous grievance channels. Supported by its SA8000-certified management systems, LT Foods maintains a strict non-retaliation policy and ensures that all reported hazards are investigated and addressed through corrective and preventive action processes.

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

Yes. LT Foods provides employees and workers with access to comprehensive healthcare services beyond occupational health requirements. The Company conducts pre-employment and periodic medical examinations, maintains on-site medical and first-aid facilities, and organises regular health camps, wellness programmes, and preventive healthcare initiatives covering areas such as general health, eye care, dental care, and lifestyle-related health awareness.

Employees are also covered under group health insurance schemes, providing access to medical treatment for both occupational and non-occupational conditions. Extending its commitment beyond the workplace, the Company supports healthcare access in surrounding communities through CSR initiatives, benefiting workers, their families, and local residents.

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

| Safety Incident /Number                                                       | Category  | FY 2025-26 | FY 2024-25 |
|-------------------------------------------------------------------------------|-----------|------------|------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 0          | 0          |
|                                                                               | Workers   | 0.83       | 0          |
| Total recordable work-related injuries                                        | Employees | 0          | 0          |
|                                                                               | Workers   | 3          | 0          |
| No. of fatalities                                                             | Employees | 0          | 0          |
|                                                                               | Workers   | 0          | 0          |
| High consequence work-related injury or ill-health (excluding fatalities)     | Employees | 0          | 0          |
|                                                                               | Workers   | 3          | 0          |

**12. Describe the measures taken by the entity to ensure a safe and healthy workplace.**

LT Foods is committed to providing a safe and healthy workplace through a comprehensive Environment, Health and Safety (EHS) framework. All manufacturing facilities operate in alignment with internationally recognised standards such as ISO 45001 and OHSAS 18001, supported by the Company's EHS Policy and SA8000 certification. Safety is integrated into operations through robust engineering controls, SCADA-based monitoring systems, preventive maintenance programmes, and Management of Change (MoC) protocols.

The Company adopts a proactive approach to risk management through Hazard Identification and Risk Assessment (HIRA), Job Safety Analysis (JSA), Permit-to-Work (PTW) systems, and digital reporting of unsafe acts and conditions. Regular safety training, mock drills, provision of task-specific PPE, periodic health check-ups, on-site medical facilities, and safety audits further strengthen workplace safety and employee well-being. Audit findings are tracked through corrective and preventive action plans.

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

| Category           | FY 2025-26            |                                           |         | FY 2024-25            |                                           |         |
|--------------------|-----------------------|-------------------------------------------|---------|-----------------------|-------------------------------------------|---------|
|                    | Filed during the year | Pending resolution at the end of the year | Remarks | Filed during the year | Pending resolution at the end of the year | Remarks |
| Working Conditions | 0                     | 0                                         | 0       | 0                     | 0                                         | -       |
| Health & Safety    | 0                     | 0                                         | 0       | 0                     | 0                                         | -       |

### 14 Assessments for the year:

|                             | % of 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.

Following the incidents, corrective actions are taken, including enhanced safety training, strengthened machine and work-at-height safety controls, improved housekeeping, and regular safety inspections. Key risks related to machinery, working at height, and slip/trip hazards are continuously monitored and mitigated through preventive measures.

### Leadership Indicators

#### 1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Employee: Yes

Workers: Yes

#### 2. Provide the measures undertaken by the entity to ensure payment of statutory dues by the value chain partners.

LT Foods promotes compliance with statutory obligations across its value chain through contractual requirements, awareness programmes, and ongoing monitoring. Its Vendor Code of Conduct requires suppliers and service providers to comply with applicable labour, environmental, human rights, and other legal requirements as a condition of engagement.

The Company further supports compliance through supplier training, periodic reviews, digital procurement systems, and its SA8000-certified management framework. Compliance concerns are addressed through regular engagement with suppliers, corrective action plans, and established governance mechanisms for review and resolution.

#### 3. Provide the number of employees/workers having suffered grave consequences due to work-related injury/ill-health/fatalities (as reported in Q11 of Essential Indicators above), who 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                              | FY 2024-25 | FY 2025-26                                                                                                                                        | FY 2024-25 |
| Employees | 0                                       | Nil        | 0                                                                                                                                                 | Nil        |
| Workers   | 0                                       | Nil        | 0                                                                                                                                                 | Nil        |

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)

No

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 | 100%                                                                                        |
| Working Conditions          | 100%                                                                                        |

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.

NA







## BUSINESS SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

### PRINCIPLE 4

#### SDGs Impacted



#### Capital linked



Social and  
relationship Capital

Strong stakeholder relationships are central to LT Foods' approach to responsible and sustainable growth. The Company engages regularly with consumers, investors, suppliers and business partners through open and transparent communication to understand their evolving needs, expectations and priorities. By fostering relationships grounded in empathy, respect and responsible business practices, LT Foods seeks to build lasting value and trust.

Technology further strengthens this engagement by enabling the Company to capture real-time, anonymous feedback from employees. Insights gathered through these diverse channels support informed decision-making and help align the Company's ESG priorities with its broader business objectives, while reinforcing transparency, accountability and stakeholder responsiveness.

## Essential Indicators

### 1. Describe the processes for identifying key stakeholder groups of the Company.

LT Foods follows a structured stakeholder identification process as part of its ESG governance and materiality assessment framework. Stakeholders are identified based on their level of influence on the Company, the extent to which they are impacted by its operations, the nature of their relationship with the business, and their relevance to key ESG topics. Based on these criteria, the Company has identified employees, consumers, investors, suppliers and farmers, distributors, government and regulatory bodies, and local communities as its key stakeholder groups.

The stakeholder identification process is regularly reviewed and follows four stages—Identification, Prioritisation, Validation, and Disclosure. Insights gathered through stakeholder engagement are integrated into the Company's materiality assessment and sustainability strategy, with the outcomes reviewed by the CSR and ESG Committee to support informed decision-making and responsible business growth.

### 2. List stakeholder groups identified as key for the Company and the frequency of engagement with each stakeholder group.

| Stakeholder Group | Whether identified as vulnerable & marginalised group (Yes/No) | Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others) | Frequency of engagement (Annually, Half yearly, quarterly /others- please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement                                                                                                                                                                                                                                                   |
|-------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Consumers         | No                                                             | Customer feedback surveys digital engagement platforms, corporate website, and market research studies,                           | Need Basis , Continuous                                                            | Gaining insights into evolving consumer preferences and expectations, enhancing brand visibility and product awareness, assessing customer satisfaction levels, identifying opportunities for improvement, gathering and analysing consumer feedback, conducting consumer engagement studies, and strengthening long-term customer relationships. |
| Communities       | Yes                                                            | Community engagement programs, CSR initiatives, and stakeholder perception surveys                                                | Continuous                                                                         | Fostering meaningful engagement with local communities, understanding and addressing community priorities, and supporting social development and overall community well-being.                                                                                                                                                                    |

| Stakeholder Group                             | Whether identified as vulnerable & marginalised group (Yes/No) | Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)                                  | Frequency of engagement (Annually, Half yearly, quarterly /others- please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement                                                                                                 |
|-----------------------------------------------|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Investors and Shareholders                    | No                                                             | Shareholder engagements, investor conferences and roadshows, direct communications through email and helplines, digital platforms and investor outreach programmes | Quarterly<br>Annually<br>Need- basis<br>Continuous                                 | Sharing financial performance updates, understanding shareholder perspectives and expectations, and maintaining transparent communication on the Company's strategic and operational progress.  |
| Government and Regulatory Bodies              | No                                                             | Regulatory disclosures, media communications, digital channels, stakeholder updates and statutory reporting                                                        | Continuous                                                                         | Ensuring regulatory compliance, discussing taxation-related matters, monitoring evolving legislative requirements and aligning business practices with applicable laws and regulations          |
| Employees                                     | No                                                             | Town halls, employee grievance mechanisms, HR interactions, learning and development programmes and internal communication platforms                               | Continuous                                                                         | Evaluating employee experiences, understanding workforce expectations, assessing satisfaction levels and identifying opportunities to enhance workplace practices and employee engagement       |
| Business Partners, Suppliers and Distributors | No                                                             | Supplier engagement forums, contractual reviews, capability-building workshops and training programmes                                                             | Continuous<br>Need-basis                                                           | Providing updates on business performance, identifying operational improvement opportunities, addressing performance gaps, and discussing product positioning and market development strategies |

| Stakeholder Group                      | Whether identified as vulnerable & marginalised group (Yes/No) | Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)                                                                                           | Frequency of engagement (Annually, Half yearly, quarterly /others- please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement                                                                                                                                |
|----------------------------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Supply Chain Partners and Farmers      | No                                                             | Supplier engagement initiatives, sustainability awareness programmes, agricultural extension activities, contractual interactions, capacity-building workshops, training sessions, and mobile-based communication platforms | Continuous<br>Need-basis                                                           | Collaborating on procurement and quality requirements, promoting sustainable rice cultivation practices, conducting awareness and capacity-building programmes, and communicating changes in business or sourcing requirements |
| Banks and Other Financial Institutions | No                                                             | Regulatory disclosures, periodic updates, formal communications and consortium engagements                                                                                                                                  | Need-basis                                                                         | Discussing compliance obligations, reviewing financial performance and facilitating due diligence processes to support informed decision-making and risk management                                                            |
| Media                                  | No                                                             | Media outreach, brand-building campaigns, press briefings, financial result announcements, digital engagement platforms and stakeholder interactions                                                                        | Continuous<br>Need-basis                                                           | Communicating business developments, sharing updates on new product introductions and product enhancements, and reviewing stakeholder engagement initiatives and outcomes                                                      |

### 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.

LT Foods has established a structured stakeholder engagement and materiality assessment process to identify and prioritise economic, environmental and social topics relevant to both stakeholders and the business. Through multiple engagement channels, including interactions with farmers, consumers, employees, investors, communities and regulators, the Company gathers insights on key sustainability issues and stakeholder expectations.

Stakeholder consultations are led by the ESG and cross-functional teams, with key findings consolidated and periodically presented to the CSR & ESG Committee and the Board. Material issues, ESG risks and strategic recommendations arising from these consultations are reviewed at the Board level and integrated into sustainability priorities, target setting and business decision-making. The outcomes of this process are disclosed through the Company's Sustainability Report and BRSR.

**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 consultation plays a key role in identifying and managing LT Foods' environmental and social priorities. Feedback from farmers has helped shape sustainable agriculture initiatives under the Farm Connect programme, while inputs from consumers and retail partners have informed packaging innovations and the development of more sustainable packaging solutions.

Stakeholder feedback has also contributed to initiatives related to product transparency, diversity and inclusion, and community development. Consumer demand for greater traceability led to the introduction of QR-enabled product tracking, while employee inputs have supported diversity and inclusion efforts. Community concerns regarding water availability and access to healthcare have led to water stewardship programmes and investments in local healthcare infrastructure.

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

LT Foods engages with vulnerable and marginalised stakeholder groups through programmes tailored to their needs. Through its Farm Connect initiative, the Company works closely with smallholder farmers by providing training on sustainable farming practices, water conservation, and improved market access, thereby supporting livelihoods and agricultural resilience.

The Company also supports rural women, children and local communities through healthcare, education and community development initiatives. Ongoing engagement with community members, local institutions and village leaders helps the Company to understand local priorities and design relevant interventions, including improvements to healthcare and educational infrastructure. These engagements help ensure that the Company's programmes remain responsive to the evolving needs of stakeholder groups.







## BUSINESS SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

### PRINCIPLE 5

#### SDGs Impacted



#### Capital Linkage



Respect for human rights is embedded in LT Foods' approach to responsible business and stakeholder well-being. To uphold this commitment across its operations, the Company has established comprehensive frameworks and practices supported by employee induction programmes, a Code of Conduct and alignment with recognised international standards. These measures provide a consistent foundation for promoting and safeguarding human rights across the organisation.

LT Foods is committed to fair wages, equal opportunity, non-discrimination and zero tolerance for child labour, while fostering a safe, inclusive and respectful workplace. Dedicated human resource teams and established grievance redressal mechanisms enable the Company to identify and address human rights-related concerns effectively. These expectations also extend across the value chain, with business partners encouraged to uphold responsible practices and respect human rights, reinforcing LT Foods' commitment to ethical conduct and stakeholder well-being.



## 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   |                                       |               | FY 2024-25   |                                       |                |
|------------------------|--------------|---------------------------------------|---------------|--------------|---------------------------------------|----------------|
|                        | Total (A)    | No. of employees /workers covered (B) | %(B/A)        | Total (C)    | No. of employees /workers covered (D) | %(D/C)         |
| <b>Employees</b>       |              |                                       |               |              |                                       |                |
| Permanent              | 798          | 266                                   | 33.00%        | 770          | 770                                   | 100.00%        |
| Other than Permanent   | 0            | 0                                     | 0.00%         | 0            | 0                                     | 0.00%          |
| <b>Total Employees</b> | <b>798</b>   | <b>266</b>                            | <b>33.00%</b> | <b>770</b>   | <b>770</b>                            | <b>100.00%</b> |
| <b>Workers</b>         |              |                                       |               |              |                                       |                |
| Permanent              | 529          | 162                                   | 31.00%        | 532          | 532                                   | 100.00%        |
| Other than Permanent   | 1,512        | 0                                     | 0.00%         | 1,140        | 1,140                                 | 100.00%        |
| <b>Total Workers</b>   | <b>2,041</b> | <b>162</b>                            | <b>8.00%</b>  | <b>1,672</b> | <b>1,672</b>                          | <b>100.00%</b> |

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

| Category             | FY 2025-26   |                          |         |                           |         | FY 2024-25   |                          |         |                           |         |
|----------------------|--------------|--------------------------|---------|---------------------------|---------|--------------|--------------------------|---------|---------------------------|---------|
|                      | Total<br>(A) | Equal to<br>Minimum Wage |         | More than<br>Minimum Wage |         | Total<br>(D) | Equal to<br>Minimum Wage |         | More than<br>Minimum Wage |         |
|                      |              | No. (B)                  | % (B/A) | No. (C)                   | % (C/A) |              | No. (E)                  | % (E/D) | No. (F)                   | % (F/D) |
| Employees            |              |                          |         |                           |         |              |                          |         |                           |         |
| Permanent            |              |                          |         |                           |         |              |                          |         |                           |         |
| Male                 | 710          | 0                        | 0.00%   | 710                       | 100.00% | 687          | 0                        | 0.00%   | 687                       | 100.00% |
| Female               | 88           | 0                        | 0.00%   | 88                        | 100.00% | 83           | 0                        | 0.00%   | 83                        | 100.00% |
| Other than Permanent |              |                          |         |                           |         |              |                          |         |                           |         |
| Male                 | 0            | 0                        | 0.00%   | 0                         | 0.00%   | 0            | 0                        | 0.00%   | 0                         | 0.00%   |
| Female               | 0            | 0                        | 0.00%   | 0                         | 0.00%   | 0            | 0                        | 0.00%   | 0                         | 0.00%   |
| Workers              |              |                          |         |                           |         |              |                          |         |                           |         |
| Permanent            |              |                          |         |                           |         |              |                          |         |                           |         |
| Male                 | 523          | 0                        | 0.00%   | 523                       | 100.00% | 527          | 0                        | 0.00%   | 527                       | 100%    |
| Female               | 6            | 0                        | 0.00%   | 6                         | 100.00% | 5            | 0                        | 0.00%   | 5                         | 100%    |
| Other than Permanent |              |                          |         |                           |         |              |                          |         |                           |         |
| Male                 | 1,462        | 0                        | 0.00%   | 1,462                     | 100.00% | 1,011        | 0                        | 0.00%   | 1,011                     | 100%    |
| Female               | 50           | 0                        | 0.00%   | 50                        | 100.00% | 129          | 0                        | 0.00%   | 129                       | 100%    |

3. Details of remuneration/salary/wages:

- 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)         | 7      | 3,00,000                                                    | 2      | 2,70,000                                                  |
| Key Managerial Personnel         | 1      | 1,01,91,579                                                 | 1      | 97,19,730                                                 |
| Employees other than BoD and KMP | 708    | 11,25,924                                                   | 87     | 12,42,276                                                 |
| Workers                          | 523    | 3,88,897                                                    | 6      | 1,90,450                                                  |

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

| Particulars                                     | FY 2025-26 | FY 2024-25 |
|-------------------------------------------------|------------|------------|
| Gross wages paid to females as % of total wages | 8.77%      | 11.05%     |

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. LT Foods has established clear governance and operational mechanisms to address human rights impacts and concerns across its operations and value chain. At the governance level, all protected disclosures, including those related to human rights, are overseen by the Audit Committee of the Board of Directors. The designated Ombudsman, who is an Independent Director, serves as the focal point for escalating and investigating complaints, thereby providing an independent channel for addressing such concerns.

At the operational level, dedicated HR personnel at each plant and facility monitor compliance with labour, safety, and human rights standards, ensure timely resolution of concerns, and coordinate with Corporate HR and Compliance teams for effective risk management. In addition, the Company undertakes stakeholder consultations and assessments to identify potential human rights impacts and inform its response. Building on these mechanisms, the Company is in the process of establishing a comprehensive Human Rights Policy aligned with internationally recognised principles, including the United Nations (UN) Guiding Principles on Business and Human Rights.

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

LT Foods has established a structured grievance redressal mechanism to address concerns related to human rights, ethical conduct and workplace practices across its operations. The Company's Code of Conduct lays the foundation for ethical behaviour and requires employees and stakeholders to report any actual or suspected violations that may impact individuals, business operations or the Company's reputation.

The Company's Board-approved Whistle Blower Policy provides a formal framework for reporting and investigating grievances through confidential channels, including web portals, designated email IDs, telephone, and reporting managers or Business Integrity Officers. Once a complaint is received, it is reviewed by the designated Ombudsman under the oversight of the Audit Committee, with investigations generally completed within one month. The process is further supported by dedicated HR personnel at operational sites, who help address grievances promptly and coordinate with the relevant teams where escalation is required. Throughout the process, the Company maintains strict confidentiality and provides protection against retaliation, discrimination and victimisation to whistle blowers and individuals participating in investigations, thereby enabling concerns to be raised and addressed responsibly.

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

|                                   | FY 2025-26            |                                           |         | FY 2024-25            |                                           |         |
|-----------------------------------|-----------------------|-------------------------------------------|---------|-----------------------|-------------------------------------------|---------|
|                                   | Filed during the year | Pending resolution at the end of the year | Remarks | Filed during the year | Pending resolution at the end of the year | Remarks |
| Sexual Harassment                 | 0                     | 0                                         | -       | 0                     | 0                                         | -       |
| Discrimination at workplace       | 0                     | 0                                         | -       | 0                     | 0                                         | -       |
| Child Labour                      | 0                     | 0                                         | -       | 0                     | 0                                         | -       |
| Forced Labour/ Involuntary Labour | 0                     | 0                                         | -       | 0                     | 0                                         | -       |
| Wages                             | 0                     | 0                                         | -       | 0                     | 0                                         | -       |
| Other Human rights related issues | 0                     | 0                                         | -       | 0                     | 0                                         | -       |

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

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

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

Yes, the Company places a significant emphasis on ensuring that all partners across its value chain uphold the human rights standards outlined by the International Labour Organisation (ILO). This dedication is underscored by the Company's active efforts to propagate and implement these guidelines across its network of suppliers, contractors and other value chain collaborators. The Company also has a dedicated Code of Conduct for vendors and service providers, which is available on its website at: <http://www.ltgroup.in/business-and-investors.html#policies-and-guidelines>.

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

Yes. LT Foods integrates human rights requirements into its business agreements and contractual relationships across the value chain through its Board-approved Vendor Code of Conduct. Applicable to all suppliers, service providers and business partners, the Code mandates compliance with applicable labour laws and internationally recognised human rights standards, including provisions relating to the prohibition of child and forced labour, non-discrimination, fair wages and freedom of association. Acceptance of the Code is a mandatory requirement for onboarding suppliers and service partners.

The Vendor Code of Conduct also covers ethical business practices, environmental compliance, food safety, anti-bribery and whistleblower protection mechanisms for reporting unethical or illegal practices without fear of reprisal. In addition, the Company's value chain partners have been covered under human rights and sustainability awareness programmes to promote compliance and responsible business practices across the supply chain.

**10. Assessment for the year:**

|                                  | % of the Company's plants and offices that were assessed (by the Company or statutory authorities or third parties) |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------|
| Child Labour                     | 100.00%                                                                                                             |
| Forced Labour/Involuntary Labour | 100.00%                                                                                                             |
| Sexual Harassment                | 100.00%                                                                                                             |
| Discrimination at workplace      | 100.00%                                                                                                             |
| Wages                            | 100.00%                                                                                                             |
| Other- 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.**

NA

**Leadership Indicators**

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

LT Foods has strengthened its business processes to uphold human rights across its operations and value chain through robust governance frameworks and compliance mechanisms. The Company's Code of Conduct, applicable to employees, contract workers, business partners and suppliers, covers key principles such as prohibition of child and forced labour, non-discrimination, fair wages, safe working conditions and freedom of association, aligned with internationally recognised standards such as the UN Declaration of Human Rights.

To address human rights grievances effectively, the Company has established a formal Grievance Redressal Committee and an internal online grievance portal for structured reporting and resolution of concerns.

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

LT Foods conducts Human Rights due diligence across its operations through internationally recognised standards, internal assessments and supply chain governance mechanisms. The Company is SA8000 certified, reflecting its commitment to globally accepted social accountability standards covering key human rights aspects such as child labour, forced labour, workplace safety, freedom of association, non-discrimination, working hours and fair remuneration.

In addition, all manufacturing facilities are assessed against ISO 45001 and OHSAS 18001 standards to strengthen occupational health, safety, and workplace conditions. Human rights due diligence is also extended across the value chain through supplier awareness programmes and the Vendor Code of Conduct.

## 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. LT Foods is committed to creating an inclusive, equitable and accessible workplace that empowers individuals of all abilities, including persons with disabilities, to participate and thrive. The Company is progressively enhancing accessibility across its offices and facilities in alignment with the Rights of Persons with Disabilities Act, 2016, through infrastructure modifications such as ramps, accessible workstations and other enabling facilities.

Diversity and Inclusion remains a key social priority for the Company, supported by its Diversity and Equal Opportunity Policy, which upholds principles of equity, dignity and non-discrimination across the workplace. The Diversity and Equal Opportunity Policy is available on the Company's website at: <https://ltfoods.com/investors> (under Corporate Governance → Policies and Codes)

## 4. Details on assessment of value chain partners:

|                                  | % of value chain partners (by value of business done with such partners) that were assessed |
|----------------------------------|---------------------------------------------------------------------------------------------|
| Sexual Harassment                | 100%                                                                                        |
| Discrimination at workplace      | 100%                                                                                        |
| Child Labour                     | 100%                                                                                        |
| Forced Labour/Involuntary Labour | 100%                                                                                        |
| Wages                            | 100%                                                                                        |
| Others – please specify          | -                                                                                           |

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

NA







## BUSINESS SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

### PRINCIPLE 6

#### SDGs Impacted



#### Capital linked



Natural  
Capital

Environmental stewardship is central to LT Foods' approach to responsible and sustainable growth. In line with this approach, the Company is taking steps to reduce greenhouse gas (GHG) emissions, optimise the use of natural resources and support communities in addressing environmental challenges. Initiatives such as renewable energy adoption and innovative waste management practices are helping the Company minimise the environmental footprint of its operations.

LT Foods remains committed to maintaining compliance with applicable environmental regulations and promoting transparency across its operations. As part of these efforts, it is investing in renewable energy, carbon neutrality initiatives and sustainable agricultural practices to improve resource efficiency and reduce environmental impacts. Together, these initiatives reflect the Company's efforts to advance responsible environmental practices and contribute to a more sustainable future.

## Essential Indicators

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

| Parameter*                                                                                                                                                                        | FY 2025-26      | FY 2024-25      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|
| <b>From renewable sources</b>                                                                                                                                                     |                 |                 |
| Total electricity consumption (A) (Solar)                                                                                                                                         | 8,292           | 8,373           |
| Total fuel consumption (B) (Husk)                                                                                                                                                 | 7,22,157        | 5,59,554        |
| Energy consumption other sources (C)                                                                                                                                              | 0               | 0               |
| <b>Total energy consumed from renewable sources (A+B+C)</b>                                                                                                                       | <b>7,30,449</b> | <b>5,67,928</b> |
| <b>From non-renewable sources</b>                                                                                                                                                 |                 |                 |
| Total electricity consumption (D)                                                                                                                                                 | 57,093          | 52,941          |
| Total fuel consumption (E)                                                                                                                                                        | 8,503           | 3,487           |
| Energy consumption through other sources (F)                                                                                                                                      | 0               | 0               |
| Total energy consumed from non-renewable sources (D+E+F)                                                                                                                          | 65,596          | 56,428          |
| <b>Total energy consumed (A+B+C+D+E+F)</b>                                                                                                                                        | <b>7,96,045</b> | <b>6,24,355</b> |
| <b>Energy intensity per rupee of turnover</b> (Total energy consumed / Revenue from operations) GJ/ Revenue in lakhs                                                              | 1.93            | 1.53            |
| <b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed / Revenue from operations adjusted for PPP)* GJ/ Revenue in lakhs | 39.22           | 31.57           |
| Energy intensity in terms of physical output (GJ/MT)                                                                                                                              | 2.63            | 1.85            |
| Energy intensity (optional) – the relevant metric may be selected by the entity                                                                                                   | -               | -               |

\* Energy consumption and related intensity metrics for FY 2025–26 have been determined using an enhanced data management and calculation methodology aligned with the prescribed BRSR reporting requirements. The observed year-on-year variation reflects improvements in data completeness and calculation methodology during the reporting period

**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.

Yes, Reasonable Assurance by BDO India.

Note : "The revenue used for calculating intensity metrics is based on standalone financial figures."

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

No

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

| Parameter                                                                       | FY 2025-26      | FY 2024-25      |
|---------------------------------------------------------------------------------|-----------------|-----------------|
| <b>Water withdrawal by source (in kiloliters)</b>                               |                 |                 |
| (i) Surface water                                                               | 0               | 0               |
| (ii) Groundwater                                                                | 2,07,521        | 2,10,341        |
| (iii) Third party water                                                         | 0               | 0               |
| (iv) Seawater / desalinated water                                               | 0               | 0               |
| (v) Others                                                                      | 0               | 0               |
| <b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b> | <b>2,07,521</b> | <b>2,10,341</b> |
| <b>Total volume of water consumption (in kilolitres)</b>                        | <b>2,07,521</b> | <b>1,09,037</b> |



| Parameter                                                                                                                                                                                          | FY 2025-26 | FY 2024-25 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|
| <b>Water intensity per rupee of turnover</b> (Total water consumption / Revenue from operations) KL/ Revenue in lakhs                                                                              | 0.50       | 0.27       |
| <b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption / Revenue from operations adjusted for PPP) KL/ Revenue in lakhs adjusted for PPP | 10.22      | 5.51       |
| <b>Water intensity in terms of physical output (KL/MT)</b>                                                                                                                                         | 0.69       | 0.32       |
| <b>Water intensity</b> (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.

Yes, Reasonable Assurance by BDO India.

Note : "The revenue used for calculating intensity metrics is based on standalone financial figures."

Note: Water consumption for FY 2025–26 has been reported using an enhanced methodology aligned with the actual operational processes and the prescribed BRSR reporting requirements.

#### 4. Provide the following details related to water discharged:

| Parameter*                                                                   | FY 2025-26 | FY 2024-25      |
|------------------------------------------------------------------------------|------------|-----------------|
| <b>Water discharge by destination and level of treatment (in kilolitres)</b> |            |                 |
| (i) To Surface water                                                         | 0          | 0               |
| - No treatment                                                               | 0          | 0               |
| - With treatment – please specify level of treatment                         | 0          | 0               |
| (ii) To Groundwater                                                          | 0          | 1,01,304        |
| - No treatment                                                               | 0          | 0               |
| - With treatment – please specify level of treatment                         | 0          | 1,01,304        |
| (iii) To Seawater                                                            | 0          | 0               |
| - No treatment                                                               | 0          | 0               |
| - With treatment – please specify level of treatment                         | 0          | 0               |
| (iv) Sent to third-parties                                                   | 0          | 0               |
| - No treatment                                                               | 0          | 0               |
| - With treatment – please specify level of treatment                         | 0          | 0               |
| (v) Others                                                                   | 0          | 0               |
| - No treatment                                                               | 0          | 0               |
| - With treatment – please specify level of treatment                         | 0          | 0               |
| <b>Total water discharged (in kiloliters)</b>                                | <b>0</b>   | <b>1,01,304</b> |

\*The disclosure has been aligned with the actual operational process for FY2026. Accordingly, 67,621 kL of treated water from the ETP/STP was reused for in-house horticulture purposes instead of being reported under water discharge, and no treated water was discharged outside the facility during the reporting period.

**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.

Yes, Reasonable Assurance by BDO India.

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

The Company is committed to responsible water management and ensures that no treated or untreated process water is discharged outside its manufacturing facilities. To achieve this, process water generated from milling, processing and packaging operations undergoes appropriate treatment, after which the treated water is reused within the facilities, including for horticulture purposes. This approach supports efficient water use and reduces the environmental impact associated with wastewater discharge.

These water and wastewater management practices are implemented across the Company's manufacturing facilities and monitored in accordance with applicable regulatory requirements and the Company's EHS Policy.

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

| Parameter                                               | Unit | FY 2025-26 | FY 2024-25 |
|---------------------------------------------------------|------|------------|------------|
| NO <sub>x</sub>                                         | MT   | 6.1        | 7.4        |
| SO <sub>x</sub>                                         | MT   | 3.0        | 2.1        |
| Particulate matter (PM)                                 | MT   | 24.4       | 23.9       |
| Persistent organic pollutants (POP)                     | MT   | NA         | NA         |
| Volatile organic compounds (VOC)                        | MT   | NA         | NA         |
| Hazardous air pollutants (HAP)                          | MT   | NA         | NA         |
| Others – please specify Mercury, Cadmium, Chromium etc. | MT   | NA         | NA         |

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

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

| Parameter*                                                                                                                                                                                                   | Unit                                                  | FY 2025-26 | FY 2024-25 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|------------|------------|
| <b>Total Scope 1 emissions</b><br>(Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                              | MT of CO <sub>2</sub> Equivalent                      | 3,287      | 807        |
| <b>Total Scope 2 emissions</b><br>(Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                              | MT of CO <sub>2</sub> Equivalent                      | 11,255     | 10,691     |
| <b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b><br>(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)                                                             | MT CO <sub>2</sub> e/ turnover in lakhs               | 0.04       | 0.03       |
| <b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) | MTCO <sub>2</sub> e/Revenue in lakhs adjusted for PPP | 0.72       | 0.58       |
| <b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>                                                                                                                              | MTCO <sub>2</sub> e/MT                                | 0.05       | 0.034      |
| <b>Total Scope 1 and Scope 2 emission intensity</b><br>(optional) – the relevant metric may be selected by the entity                                                                                        | -                                                     | -          | -          |

\* The GHG inventory methodology for FY2026 has been enhanced in alignment with the GHG Protocol. Accordingly, CH<sub>4</sub> and N<sub>2</sub>O emissions from rice husk combustion have been included in Scope 1 emissions, contributing to the year-on-year variation.

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.

Yes, Reasonable Assurance by BDO India.

Note : "The revenue used for calculating intensity metrics is based on standalone financial figures."

8. Does the Company have any project related to reducing Greenhouse Gas emission? If yes, then provide details.

Yes. LT Foods has undertaken multiple projects aimed at reducing GHG emissions. These include energy efficiency projects such as the upgrading of boilers, use of energy-efficient motors and LEDs, and process optimisation, which have contributed to lower energy intensity. The Company also uses rice husk as a renewable fuel substitute, reducing its reliance on coal and furnace oil. In addition, LT Foods is working towards reducing its carbon footprint over the long term and aligning its efforts with global climate goals.

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

| Parameter*                                                                                                                                                                                               | FY 2025-26   | FY 2024-25      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----------------|
| <b>Total Waste generated (in metric tonnes)</b>                                                                                                                                                          |              |                 |
| Plastic waste (A)                                                                                                                                                                                        | 467          | 2,171           |
| E-waste (B)                                                                                                                                                                                              | 0.54         | 0.65            |
| Bio-medical waste (C)                                                                                                                                                                                    | 0            | 0               |
| Construction and demolition waste (D)                                                                                                                                                                    | 0            | 0               |
| Battery waste (E)                                                                                                                                                                                        | 1.74         | 0.06            |
| Radioactive waste (F)                                                                                                                                                                                    | 0            | 0               |
| Other Hazardous waste. Please specify, if any. (G)                                                                                                                                                       | 9.64         | 27              |
| Other Non-hazardous waste generated (H)(Total). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)                                                               | 8,632        | 23              |
| <b>Total (A+B + C + D + E + F + G + H)</b>                                                                                                                                                               | <b>9,111</b> | <b>2,220.63</b> |
| <b>Waste intensity per rupee of turnover</b><br>(Total waste generated / Revenue from operations) (MT/ revenue in lakhs)                                                                                 | 0.02         | 0.0053          |
| <b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total waste generated / Revenue from operations adjusted for PPP)<br>(MT/ Revenue in lakhs adjusted for PPP) | 0.45         | 0.11            |
| <b>Waste intensity in terms of physical output (MT/ MT)</b>                                                                                                                                              | 0.03         | 0.0066          |
| <b>Waste intensity</b> (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)**

|                                 |                 |                 |
|---------------------------------|-----------------|-----------------|
| <b>Category of waste</b>        |                 |                 |
| (i) Recycled                    | 931.98          | 2,171.24        |
| (ii) Re-used                    | 8,173.19        | 1.88            |
| (iii) Other recovery operations | 0.00            | 4.36            |
| <b>Total</b>                    | <b>9,105.17</b> | <b>2,177.48</b> |

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

|                                 |             |              |
|---------------------------------|-------------|--------------|
| <b>Category of waste</b>        |             |              |
| (i) Incineration                | 6.92        | 0.00         |
| (ii) Landfilling                | 0.00        | 40.33        |
| (iii) Other disposal operations | 0.00        | 2.82         |
| <b>Total</b>                    | <b>6.92</b> | <b>43.15</b> |

\* Waste generation for FY2026 reflect enhancements to the reporting methodology and improvements in data completeness, aligned with the prescribed BRSR reporting requirements.

**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.

Yes, Reasonable Assurance by BDO India.

Note : "The revenue used for calculating intensity metrics is based on standalone financial figures."

**10. Briefly describe the waste management practices adopted in your establishment. 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.**

LT Foods follows a structured and circular approach to waste management across its operations, with a strong focus on resource recovery, recycling and regulatory compliance. Key by-products generated from rice processing, including rice husk, bran and broken rice, are efficiently recovered and utilised for productive applications. Rice husk is used as a biomass fuel for process heat and steam generation, while rice bran and other by-products are channelled through authorised industrial buyers, supporting value recovery and waste minimisation. The Company has also made significant progress in enhancing recyclable packaging and processing plastic waste under Extended

Producer Responsibility (EPR) norms, with compliance monitored through the CPCB EPR portal. Additionally, LT Foods is advancing the adoption of mono-layer recyclable packaging to reduce the environmental impact associated with plastic waste. Hazardous waste, including fly ash, ETP sludge, waste oil and e-waste, is disposed of through CPCB- and State Pollution Control Board-authorized recyclers and handlers in compliance with applicable regulations.

The Company's strategy to reduce the use of hazardous and toxic chemicals is embedded within its integrated Farm-to-Fork approach. At the agricultural level, LT Foods implements a Pesticide Residue Compliance Project that promotes responsible pesticide usage and integrated pest management practices through extensive farmer training programmes. The Company also supports sustainable sourcing practices through its SRP-certified supply chain and farmer engagement initiatives. At the manufacturing level, stringent quality, food safety and EHS protocols govern the use, handling, and disposal of cleaning agents, sanitisers and operational chemicals. These measures are supported by the Company's EHS framework, which helps ensure compliance with environmental regulations, including the Air Act, Water Act and Hazardous Waste Management Rules, across its operational locations.

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:

| Sl. No. | Location of operations/offices | Type of operations | Whether the conditions of environmental approval / clearance are being complied with? (Y/N)<br>If no, the reasons thereof and corrective action taken, if any. |
|---------|--------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
|---------|--------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|

The Company does not have any operations/offices in/around ecologically sensitive areas (national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required.

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 |
|-----------------------------------|----------------------|------|-------------------------------------------------------------|--------------------------------------------------|-------------------|
|-----------------------------------|----------------------|------|-------------------------------------------------------------|--------------------------------------------------|-------------------|

During the current financial year, the Company has not undertaken any project requiring Environmental Impact Assessment (EIA) as per applicable laws.

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:

| Sl. 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 |
|---------|-----------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------|
|---------|-----------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------|

LT Foods complies with all applicable environmental regulations.

## Leadership Indicators

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

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

- Name of the area – Sonipat and Varpal
- Nature of operations – Rice processing / Manufacturing
- Water withdrawal, consumption and discharge in the following format:

| Parameter | FY 2025-26 | FY 2024-25 |
|-----------|------------|------------|
|-----------|------------|------------|

Water withdrawal by source (in kilolitres)

| Parameter                                                                                | FY 2025-26      | FY 2024-25      |
|------------------------------------------------------------------------------------------|-----------------|-----------------|
| (i) Surface water                                                                        | 0               | 0               |
| (ii) Groundwater                                                                         | 2,07,521        | 2,10,341        |
| (iii) Third party water                                                                  | 0               | 0               |
| (iv) Seawater / desalinated water                                                        | 0               | 0               |
| (v) Others                                                                               | 0               | 0               |
| <b>Total volume of water withdrawal (in kiloliters)</b>                                  | <b>2,07,521</b> | <b>2,10,341</b> |
| <b>Total volume of water consumption (in kiloliters)</b>                                 | <b>2,07,521</b> | <b>1,09,037</b> |
| <b>Water intensity per rupee of turnover</b> ((Water consumed in KL)/ turnover in lakhs) | 0.50            | 0.27            |
| <b>Water intensity</b> (optional) – the relevant metric may be selected by the entity    | -               | -               |
| <b>Water discharge by destination and level of treatment (in kilolitres)</b>             |                 |                 |
| (i) Into Surface water                                                                   | 0               | 0               |
| - No treatment                                                                           | 0               | 0               |
| - With treatment – please specify level of treatment                                     | 0               | 0               |
| (ii) Into Groundwater                                                                    | 0               | 1,01,304        |
| - No treatment                                                                           | 0               | 0               |
| - With treatment – please specify level of treatment                                     | 0               | 1,01,304        |
| (iii) Into Seawater                                                                      | 0               | 0               |
| - No treatment                                                                           | 0               | 0               |
| - With treatment – please specify level of treatment                                     | 0               | 0               |
| (iv) Sent to third-parties                                                               | 0               | 0               |
| - No treatment                                                                           | 0               | 0               |
| - With treatment – please specify level of treatment                                     | 0               | 0               |
| (v) Others                                                                               | 0               | 0               |
| - No treatment                                                                           | 0               | 0               |
| - With treatment – please specify level of treatment                                     | 0               | 0               |
| <b>Total water discharged (in kilolitres)</b>                                            | <b>0</b>        | <b>1,01,304</b> |

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.

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

| Parameter                                                                                                                                                                       | Unit | FY 2025-26 | FY 2024-25 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------------|------------|
| <b>Total Scope 3 emissions</b><br>(Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | -    | NA         | NA         |
| <b>Total Scope 3 emissions per rupee of turnover</b>                                                                                                                            | -    | NA         | NA         |
| Total Scope 3 emission intensity                                                                                                                                                | -    | NA         | NA         |

Note: Indicate if any independent assessment, evaluation, or assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Note : "The revenue used for calculating intensity metrics is based on standalone financial figures."

3. With respect to the ecologically sensitive areas reported in Question 10 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.

NA

4. If the entity provided below taken 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:

| Sl. No. | Initiative Undertaken              | Details of the Initiative                                                                                                                                                                                                                                                           | Outcome of the Initiative                                                                                                                                                                                                                                                                     |
|---------|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Dual Fuel Kit in DG Set            | Installed a dual fuel kit on diesel generator sets, enabling them to operate on a blend of diesel and PNG/CNG instead of diesel alone. The initiative aims to reduce fossil fuel consumption, operating costs, emissions and visible smoke generation from backup power operations. | Expected reduction in diesel consumption by approximately 40-70%, reduction in emissions by around 15%, improved fuel efficiency and enhanced sustainability performance of backup power systems.                                                                                             |
| 2       | Solar Power Adoption               | Expanded the use of renewable energy through the installation of 1.59 MW of solar power capacity across operations, reducing dependence on conventional grid electricity.                                                                                                           | Achieved electricity cost savings of approximately ₹52 lakhs over the last four months and avoided about 542 tCO <sub>2</sub> e emissions to date.                                                                                                                                            |
| 3       | Low-Emission Fuel Transition (PNG) | Introduced piped natural gas (PNG) in the canteen and Kameda plant, replacing LPG with a cleaner and more efficient fuel source. PNG consumption is approximately 850 SCM per day.                                                                                                  | Estimated reduction of around 0.38 tonne CO <sub>2</sub> per day, equivalent to nearly 138 tonnes CO <sub>2</sub> annually, along with improved energy efficiency and lower environmental impact.                                                                                             |
| 4       | Green Mobility                     | Deployed two electric vehicles and replaced diesel-powered material handling equipment with three electric forklifts to promote cleaner transportation and logistics operations.                                                                                                    | Electric vehicles have covered approximately 45,000 km, resulting in cost savings of about ₹1.98 lakhs and avoidance of around 660 kg CO <sub>2</sub> emissions. Electric forklifts have further reduced diesel consumption, operating costs and emissions from material movement activities. |

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

Yes. LT Foodshas established a formally documented Risk Management Policy that includes a comprehensive business continuity and disaster management framework. The framework enables a timely response to natural disasters, supply disruptions or operational emergencies through rapid risk assessment, activation of alternate production sites and realignment of supply chains, thereby supporting continuity of operations and product availability.

The Company's integrated Farm-to-Fork model, supported by strategically located processing facilities across India, the US and Europe, along with a global distribution network of over 2,000 distributors, strengthens operational resilience and minimises concentration risk. In addition, strong supplier partnerships across key sourcing regions support proactive crisis management and alternative sourcing arrangements. The Risk Management Policy is available on the Company's website under Corporate Governance [Risk Management Policy](#)



**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?**

Paddy cultivation, the primary raw material in LT Foods Limited's value chain, may have potential environmental impacts, including high water consumption, methane emissions, soil degradation and excessive use of agrochemicals if not managed sustainably. While the Company has not undertaken a formal assessment of environmental impacts across its value chain, it promotes sustainable rice cultivation through its Sustainable Rice Platform (SRP) programme by engaging farmers on water-efficient irrigation, balanced nutrient management, responsible agrochemical use and climate-smart agricultural practices. Through these initiatives, the Company seeks to conserve natural resources, reduce greenhouse gas emissions, improve soil health and enhance climate resilience across the value chain.

**7. % of Value chain partners (by value of business done with such partners) that were assessed for Environmental Impacts?**

During FY2026, the Company did not undertake a formal environmental impact assessment of its value chain partners. However, through its Sustainable Rice Platform (SRP) programme, the Company continues to engage with farmers to promote sustainable agricultural practices, including water-efficient irrigation, responsible agrochemical use, balanced nutrient management and climate-smart farming. Through this engagement, the Company seeks to promote more sustainable cultivation practices while progressively enhancing its approach to environmental due diligence across the value chain.

**8. How Many green credits have been generated or produced**

- a By the listed entity - Nil
- b By the top ten ( in terms of value of purchase and sales respectively) value chain partners - NA





## BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

### PRINCIPLE 7

Recognising the influence businesses can have on public policy and broader societal outcomes, the Company approaches policy engagement with responsibility, transparency and a long-term perspective. It seeks to contribute constructively to policy discussions that support positive economic, social and environmental outcomes, while ensuring that its advocacy remains aligned with its values and principles.

#### SDGs Impacted



#### Capital linked



Social and  
Relationship Capital

The Company believes that responsible participation in policy development can help address emerging societal and environmental priorities and contribute to collective progress. Through transparent and strategic engagement, it seeks to strengthen public trust, foster meaningful partnerships and support policy outcomes that create lasting value for stakeholders and society.

## Essential Indicators

1. a. Number of affiliations with trade and industry chambers/associations.  
6
- b. List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the Company is a member of/affiliated to.

| Sl. No. | Name of the trade and industry chambers/associations                       | Reach of trade and industry chambers/associations (State/ National) |
|---------|----------------------------------------------------------------------------|---------------------------------------------------------------------|
| 1       | All India Rice Exporters Association (AIREA)                               | National                                                            |
| 2       | Confederation of Indian Industry (CII)                                     | National                                                            |
| 3       | Federation of Indian Chambers of Commerce and Industry (FICCI)             | National                                                            |
| 4       | Progress, Harmony and Development Chamber of Commerce and Industry (India) | National                                                            |
| 5       | Associated Chambers of Commerce and Industry of India (ASSOCHAM)           | National                                                            |
| 6       | All India Rice Exporters Federation                                        | National                                                            |

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

| Name of the authority                                                                                                | Brief of the case | Corrective action taken |
|----------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------|
| There have been no adverse orders against the Company from regulatory bodies pertaining to anti-competitive conduct. |                   |                         |

## Leadership Indicators

1. Details of public policy positions advocated by the Company:

| Sl. 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 collaborates with prominent industry institutions, including the Confederation of Indian Industry (CII), the Federation of Indian Chambers of Commerce and Industry (FICCI) and the Associated Chambers of Commerce and Industry of India (ASSOCHAM) and various regional Chambers of Commerce. These engagements are guided by the Company's commitment to integrity and transparency, with due consideration given to the interests of all stakeholders.



## BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

### PRINCIPLE 8 •

#### SDGs Impacted



#### Capital linked



Human  
Capital



Social and  
Relationship Capital

LT Foods advances inclusive and responsible growth by integrating community development, fair sourcing and stakeholder engagement into its business practices. Through various initiatives, the Company supports village development while maintaining mechanisms to understand and respond to community feedback and grievances.

A significant share of the Company's inputs is sourced from MSMEs within India, contributing to employment generation and economic opportunities in smaller towns. Its non-discriminatory procurement practices promote fairness and equitable treatment across its supplier base. LT Foods also undertakes focused CSR initiatives, particularly in aspirational districts, to address local development needs and create meaningful community impact.

The Company also remains committed to transparency, compliance and responsible business practices. By using stakeholder feedback and grievance mechanisms, it identifies areas for improvement and seeks to enhance its social impact.

## Essential Indicators

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

| Name and brief details of project | SIA Notification No | Date of notification | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web link |
|-----------------------------------|---------------------|----------------------|-------------------------------------------------------------|--------------------------------------------------|-------------------|
|-----------------------------------|---------------------|----------------------|-------------------------------------------------------------|--------------------------------------------------|-------------------|

NA

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

| Sl. 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) |
|---------|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|-----------------------------------------|
|---------|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|-----------------------------------------|

NA

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

LT Foods has established a structured and participatory grievance redressed mechanism to ensure continuous community engagement and timely resolution of concerns across its CSR initiatives. The Company follows a bottom-up approach in designing social development programmes, particularly under its Village Adoption Project, where community needs and priorities are identified through direct engagement with local residents. Regular interactions with gram panchayats, village heads and community representatives serve as formal channels for raising concerns, sharing feedback and discussing project progress and corrective actions.

To improve accessibility and accountability, physical grievance registers in local languages are maintained at project offices, enabling community members to record grievances and provide feedback on their satisfaction levels. Structured satisfaction surveys are also conducted periodically to assess programme effectiveness and identify areas for improvement. Several initiatives are implemented through NGO partners and social sector organisations that maintain close on-ground engagement with communities, ensuring systematic feedback collection and resolution. Insights received through these mechanisms are integrated into programme planning and implementation, enabling LT Foods to deliver community-focused interventions in areas such as education, healthcare and rural infrastructure development.

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

| Particulars*                                | FY 2025-26 | FY 2024-25 |
|---------------------------------------------|------------|------------|
| Directly sourced from MSMEs/small producers | 22.3%      | 40%        |
| Directly from within India                  | 100%       | 60%        |

\* The disclosure has been aligned with the prescribed BRSR reporting requirements by reporting sourcing from suppliers within India, replacing the earlier reporting approach based on neighbouring districts.

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

| Particulars                           | FY 2025-26 | FY 2024-25 |
|---------------------------------------|------------|------------|
| <b>Rural</b>                          |            |            |
| % of Job creation in Rural areas      | 37.65%     | 28.07%     |
| <b>Semi-urban</b>                     |            |            |
| % of Job creation in Semi-urban areas | 6.85%      | 1.20%      |



| Particulars                             | FY 2025-26 | FY 2024-25 |
|-----------------------------------------|------------|------------|
| <b>Urban</b>                            |            |            |
| % of Job creation in Urban areas        | 55.18%     | 45.63%     |
| <b>Metropolitan</b>                     |            |            |
| % of Job creation in Metropolitan areas | 0.59%      | 25.10%     |

(Place to be categorised 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 | Name of Project for which R&R is ongoing |
|----------------------------------------------|------------------------------------------|
|                                              | NA                                       |

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

| Sl. No. | State          | Aspirational District | Amount spent (In INR) |
|---------|----------------|-----------------------|-----------------------|
| 1       | Madhya Pradesh | Chhatarpur            | 15,00,000             |

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised/vulnerable groups?

No. LT Foods does not maintain a separate preferential procurement policy for marginalised or vulnerable groups. The Company's procurement approach is guided by the principles of fairness, quality, transparency and equal opportunity, with all suppliers evaluated based on merit, compliance with sourcing standards and adherence to the Supplier Code of Conduct.

However, the Company's integrated Farm-to-Fork sourcing model promotes inclusive engagement with farming communities, including smallholder and rural farmers across key paddy-growing regions such as Punjab, Haryana and Madhya Pradesh. To strengthen transparency and traceability, LT Foods has implemented a web-based real-time procurement platform that enables 100% traceability from farm to plant across its organic and Sustainable Rice Platform (SRP) businesses. Procurement decisions are based on structured quality evaluation processes, ensuring fair and unbiased access to all eligible suppliers. As the Company does not classify suppliers under marginalised or vulnerable categories, procurement value attributable to such groups is not separately tracked.

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

NA

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

Procurement is carried out through a thorough evaluation of raw material quality to ensure alignment with the criteria defined in the Company's internal checklist. The purchasing process is free from prejudice or bias, with emphasis on fairness and equal opportunity for all suppliers.



4. Details of the benefits derived and shared from the intellectual properties owned or acquired by the Company (in the current financial year), based on traditional knowledge:

| Sl. No. | Intellectual Property based on traditional knowledge | Owned/ Acquired (Yes/ No) | Benefit shared (Yes/No) | Basis of calculating benefit share |
|---------|------------------------------------------------------|---------------------------|-------------------------|------------------------------------|
| NA      |                                                      |                           |                         |                                    |

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

6. Details of beneficiaries of CSR Projects:

| Sl. No. | CSR Project                                                   | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalised group |
|---------|---------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------|
| 1       | Pardada Pardadi Educational Society                           | 4,033                                       | 100.00%                                                   |
| 2       | Udayan Care – Promoting Girl Child Education                  | 73                                          | 100.00%                                                   |
| 3       | Parivartan Project 3.0 and 5.0 (village adoption)- Chhatarpur | 13,000                                      | 100.00%                                                   |
| 4       | Parivartan Project 4.0 – Raisen (Madhya Pradesh)              | 3,000                                       | 100.00%                                                   |
| 5       | Maharaja Jagat Singh Medical Relief Hospital                  | 2,000                                       | 100.00%                                                   |
| 6       | Ashoka University Scholarship Programme                       | 5                                           | 100.00%                                                   |
| 7       | Him Jyoti – Promoting Girl Child Education                    | 560                                         | 100.00%                                                   |
| 8       | TB Elimination Programme – Raisen                             | 3,070                                       | 100.00%                                                   |
| 9       | Rotary Club Eye Camp                                          | 365                                         | 100.00%                                                   |
| 10      | School Education – Badaun (UP)                                | 1,103                                       | 100.00%                                                   |
| 11      | Raisen Government Health Programme                            | 5,000                                       | 100.00%                                                   |
| 12      | Punjab Flood Relief                                           | Flood-affected communities                  | 100.00%                                                   |
| 13      | Eat Right Programme (FSSAI – Bal Raksha Bharat)               | 7,500                                       | 100.00%                                                   |
| 14      | Sonipat School Adoption                                       | 200                                         | 100.00%                                                   |



## BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

### PRINCIPLE 9

Understanding and responding to customer needs is central to LT Foods' approach to building trust and delivering value. The Company leverages accessible communication channels and trained sales teams to capture customer feedback and translate these insights into high-quality products that align with evolving expectations.

#### SDGs Impacted



#### Capital linked



Intellectual Capital



Social and Relationship Capital

Robust data privacy and cybersecurity measures safeguard customer information, with no reported data breaches. LT Foods also proactively addresses concerns related to advertising and service delivery to support product availability and enhance the overall customer experience. These efforts reflect the Company's focus on responsible business practices, consumer safety, trust and continuous improvement.

## Essential Indicators

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

LT Foods places strong emphasis on consumer trust and has established robust mechanisms to receive, address and act upon consumer complaints and feedback across its brands and markets.

To ensure easy accessibility, customer care contact details, including a toll-free helpline number and email address, are prominently displayed on product packaging across brands such as DAAWAT®, Royal and Ecolife. The Company also maintains dedicated channels on its website for customer feedback, investor queries and business-related communication, enabling efficient routing and timely resolution of concerns. Additionally, frontline sales teams actively capture consumer insights during market interactions, covering aspects such as product quality, taste, packaging and the overall consumer experience.

The Company has instituted a formal grievance redressal framework, supported by an internal Grievance Redressal Committee and online grievance procedures, to ensure structured and accountable resolution of complaints. Feedback received through packaging, digital platforms, field teams and social media channels is regularly analysed and integrated into product quality enhancement, innovation and customer experience improvement initiatives, enabling the Company to remain aligned with evolving consumer expectations.

## 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 | 50%                               |
| Safe and responsible usage                                  | 50%                               |
| Recycling and/or safe disposal                              | 50%                               |

## 3. Number of consumer complaints in respect of the following:

| Number of consumer complaints in respect of the following: | FY 2025-26               |                                   |         | FY 2024-25               |                                   |         |
|------------------------------------------------------------|--------------------------|-----------------------------------|---------|--------------------------|-----------------------------------|---------|
|                                                            | Received during the year | Pending resolution at end of year | Remarks | Received during the year | Pending resolution at end of year | Remarks |
| Data privacy                                               | 0                        | 0                                 | Nil     | 0                        | 0                                 | Nil     |
| Advertising                                                | 0                        | 0                                 | Nil     | 1                        | 0                                 | Nil     |
| Cyber-security                                             | 0                        | 0                                 | Nil     | 0                        | 0                                 | Nil     |
| Delivery of essential services                             | 28                       | 0                                 | Nil     | 44                       | 0                                 | Nil     |
| Restrictive Trade Practices                                | 0                        | 0                                 | Nil     | 0                        | 0                                 | Nil     |
| Unfair Trade Practices                                     | 0                        | 0                                 | Nil     | 0                        | 0                                 | Nil     |
| Other                                                      | 1,746                    | 0                                 | Nil     | 1,093                    | 0                                 | Nil     |

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

|                   | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary recalls | 0      | NA                 |
| Forced recalls    | 0      | NA                 |

**5. Does the Company 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. LT Foods Limited has established a formal framework to manage cybersecurity and data privacy risks, integrating these aspects into its governance structure and operational practices across the organisation.

Data Security and Privacy has been identified as a critical governance topic, reflecting its significance to key stakeholders, including investors, employees, regulators and consumers. The Company manages these risks through IT-enabled compliance systems, advanced cybersecurity tools, cloud protection mechanisms, incident response protocols and robust Information Management Policies designed to safeguard the confidentiality, integrity and availability of business and personal data. The Company's leadership team also includes dedicated IT expertise with specialisation in information security, risk management and compliance.

The Company's IT and Privacy Policy outlines the nature and purpose of data collection along with safeguards implemented to prevent unauthorised access, data theft and inadvertent disclosure. The web-link for the IT Policy is available on the Company's official website under the Policies and Related Document section: [https://ltfoods.com/ltfoodscms/uploads/investors/policiesandrelateddocuments/policiesandrelateddocuments\\_1732181088.pdf](https://ltfoods.com/ltfoodscms/uploads/investors/policiesandrelateddocuments/policiesandrelateddocuments_1732181088.pdf)

**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 is an active and responsible member of the American Standard Code for Information Interchange (ASCII) and other relevant industry bodies, demonstrating a commitment to due diligence in its communications. It follows the legal and ethical frameworks governing its industry and complies with applicable industry standards.

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

|                                                                                          | Provide the following information relating to data breaches: |
|------------------------------------------------------------------------------------------|--------------------------------------------------------------|
| a. Number of instances of data breaches along-with impact                                | 0                                                            |
| b. Percentage of data breaches involving personally identifiable information of customer | 0                                                            |
| c. Impact, if any, of the data breaches                                                  | 0                                                            |

**Leadership Indicators**

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

Information on LT Foods' products and services is accessible through multiple digital and consumer engagement platforms. The Company's official corporate website serves as the primary source of information on its product portfolio and categories. In addition, dedicated brand websites provide product-specific information.

The Company also maintains an active presence across social media platforms, including Facebook, Instagram, LinkedIn, X (Twitter) and YouTube, through which it regularly shares product launches, campaigns, recipes and brand updates. LT Foods' products are also available across modern trade, general trade, e-commerce and quick commerce platforms in India, as well as leading online retail channels in international markets. Further updates on product launches and campaigns are available through the Company's press release section.

Website link : [www.daawat.com](http://www.daawat.com), [www.ltgroup.in](http://www.ltgroup.in)

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

LT Foods places strong emphasis on consumer education and transparency as part of its responsible brand stewardship approach. The Company ensures that all products across its brands carry comprehensive on-pack information, including ingredient declarations, nutritional facts, allergen disclosures, storage guidance, usage instructions and best-before dates, in compliance with applicable food safety and labelling regulations.

The Company also undertakes several initiatives to promote consumer awareness and informed food choices. Its digital platforms, including dedicated recipe sections on brand websites, provide guidance on product usage, cooking methods and health-focused meal options. In addition, experiential initiatives such as the 'Daawat Factory' experience at KidZania India help educate younger consumers about the journey of Basmati rice from farm to fork, reinforcing awareness around quality, provenance and responsible consumption.

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

LT Foods places strong emphasis on consumer education and transparency as part of its responsible brand stewardship approach. The Company ensures that all products across brands carry comprehensive on-pack information, including ingredient declarations, nutritional facts, allergen disclosures, storage guidance, usage instructions, and best-before dates, in compliance with applicable food safety and labelling regulations.

The Company also undertakes several initiatives to promote consumer awareness and informed food choices. The Company's digital platforms, including dedicated recipe sections on brand websites, provide guidance on product usage, cooking methods, and health-focused meal options. In addition, experiential initiatives such as the 'Daawat Factory' experience at KidZania India help educate younger consumers about the journey of Basmati rice from farm to fork, reinforcing awareness around quality, provenance, and responsible consumption.

**4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. 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 whole? (Yes/No)**

Yes. LT Foods provides product information beyond statutory labelling requirements across its portfolio, reinforcing its commitment to transparency, responsible marketing and informed consumer choice. In addition to mandatory disclosures such as ingredients, nutritional information, allergen details, country of origin and shelf-life information, the Company voluntarily shares enhanced product and quality-related information with consumers. Sustainably grown products carry the Sustainable Rice Platform (SRP) verified logo, while Ready-to-Cook and convenience products provide recipe suggestions and cooking guidance to enhance consumer awareness and product experience.

LT Foods regularly collects consumer feedback through customer care channels, product pack contact details, sales teams, market interactions, retailer feedback, digital engagement platforms and consumer research initiatives. The feedback is compiled and shared with relevant departments, including R&D and quality teams, for product improvement and enhancement of consumer experience.



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BDO India Services Private Limited  
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## Independent Assurance Statement

To,  
LT Foods Limited  
Unit no. 134, Rectangle-1,  
Saket District Centre,  
New Delhi-110017

**Independent Assurance Statement on Business Responsibility and Sustainability Report (BRSR) disclosures for the financial year 2025-26.**

### Introduction and objective of engagement

LT Foods Limited (the 'Company') has developed its Business Responsibility and Sustainability Report FY 25-26 ('BRSR') including the BRSR Core Indicators<sup>1</sup>, based on the BRSR reporting guidelines prescribed by SEBI for listed entities. The reporting criteria have been derived from the Principles of National Guidelines on Responsible Business Conduct, 2018 (NGRBC), and Greenhouse Gas (GHG) Protocol - A Corporate Accounting and Reporting Standard.

BDO India Services Private Limited (BDO) was engaged by the Company to provide independent assurance on select non-financial sustainability disclosures in the BRSR (the 'Report') for the period 1<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026.

### The Company's responsibilities

The content of the Report and its presentation are the sole responsibilities of the Management of the Company. The Company's Management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation of the Report, so that it is free from material misstatement.

### BDO's responsibility

BDO's responsibility, as agreed with the Management of the Company, is to provide assurance on the BRSR Core Indicators as described in the 'Scope, boundary and assurance criteria' section below. We do not accept or assume any responsibility for any other purpose or to any other person or organization. Any reliance a third party may place on the Report is entirely at its own risk.

### Assurance standard

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information", and ISAE 3410, "Assurance Engagements on Greenhouse Gas Statement", issued by the International Auditing and Standards Board.

### Scope, boundary and assurance criteria

We have assured the non-financial BRSR Core Indicators<sup>1</sup> presented in the BRSR 25-26 pertaining to the Company's performance for the period 1<sup>st</sup> April 2025 through 31<sup>st</sup> March 2026. The reporting scope and boundary cover the Company's India operations.

We applied the criteria of 'Reasonable' Assurance for non-financial Core Indicators of BRSR.

### Assurance methodology

Our assurance process entailed conducting procedures to gather evidence regarding the reliability of the disclosures covered in the assurance scope. The physical & virtual verification on sample basis was carried out at the following locations:

- Corporate Office, Gurugram;
- LT Foods Limited, Grand Trunk Road, Sonipat, Haryana;
- LT Foods Limited, Amritsar, Punjab

We conducted a review and verification of data collection, collation, and calculation methodologies, and a general review of the logic of inclusion/ omission of relevant information/ data in the Report. We used our professional judgement as Assurance Provider for selection of sample of the Company's locations/facilities and non-financial information for the verifications.

Our review process included:

- Evaluation of appropriateness of the quantification methods used to arrive at the non-financial/sustainability information of the BRSR Core Indicators;
- Review of consistency of data/information within the Report as well as between the Report and source;
- Engagement through discussions with personnel at both corporate and plant/facility levels who are accountable for the data and information presented in the Report;
- Execution of an audit trail of claims and data streams, to determine the level of accuracy in collection, transcription, and aggregation;
- Review of data collection and management procedures, and related internal controls.

<sup>1</sup> SEBI vide Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023





### Limitations & exclusions

There are inherent limitations in assurance engagement, including, for example, the use of judgment and selective testing of data. Accordingly, there are possibilities that material misstatements in the sustainability information of the Report may remain undetected.

The assurance scope specifically excludes:

- Data and information outside the defined reporting period (1st April 2025 to 31st March 2026);
- Review of the 'economic and/or financial performance indicators' included in the Report or on which reporting is based; we have been informed by the Company that these are derived from the Company's audited financial records;
- The Company's statements and claims related to any topics other than those listed in the 'Scope, boundary and assurance criteria';
- The Company's statements that describe qualitative/quantitative assertions, expression of opinion, belief, inference, aspiration, expectation, aim or future intention.

### Our observations

Based on our review of the Report, we observed that the disclosures of the Company, covered under the 'Scope, boundary and assurance criteria', are fairly reliable. The Company may consider augmented processes for data management and internal verification for enhancing accuracy of reported information.

Our above observations, however, do not affect our conclusion regarding the Report.

### Our conclusions

Based on the scope of our review, we concluded that the non-financial sustainability disclosures of the BRSR Core indicators as mentioned in 'Scope, boundary and assurance criteria' fulfil the criteria of relevance, completeness, reliability, neutrality, and understandability as per 'reasonable' assurance criteria of the applied Assurance Standard.

### Our assurance team and independence

BDO India Services Private Limited is a professional services firm providing services in Advisory, Assurance, Tax, and Business Advisory Services, to both domestic and international organizations across industry sectors. Our non-financial assurance practitioners for this engagement are drawn from a dedicated Sustainability and ESG Team in the organization. This team is comprised of multidisciplinary professionals, with expertise across the domains of sustainability, global sustainability reporting standards and principles, and related assurance standards. This team has extensive experience in conducting independent assurance of sustainability data, systems, and processes across sectors and geographies. As an assurance provider, BDO India is required to comply with the independence requirements set out in the International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants. Our independence policies and procedures ensure compliance with the Code.

### For BDO India Services Private Limited

*Lenka*



Indra Guha  
Partner-Sustainability & ESG  
Business Advisory Services  
Gurugram, Haryana  
03 Sep 2026