15th June, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers, 1st Floor,
Dalal Street, Mumbai – 400 001
BSE Scrip Code: 512463

To,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai - 400 051
NSE Symbol: LLOYDSENT

Sub: Business Responsibility and Sustainability Report ("BRSR") for the Financial Year 2025-26

Ref: Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015 ("**Listing Regulations**"), we enclosed herewith Business Responsibility and Sustainability Report ("**BRSR**") of Lloyds Enterprises Limited ("**the Company**") for the Financial Year 2025-26, which part of Annual Report of the Company for the Financial Year ended 2025-26.

The copy of the same is also available on the website of the company at www.lloydsenterprises.in.

The same may please be taken on record and suitably disseminated to all concerned.

Thanking You,
Yours Faithfully,
For Lloyds Enterprises Limited
Pranjal Pramod Mahapure
Digitally signed by Pranjal Pramod Mahapure
Date: 2026.06.15 15:48:27 +05'30'
Pranjal Mahapure
Company Secretary & Compliance Officer
ACS69408

Encl: as above

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

[As per Regulation 34(2)(f) of SEBI (LODR) Regulations, 2015 and its amendments thereof]

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L27100MH1986PLC041252
2	Name of the Listed Entity	**Lloyds Enterprises Limited**
3	Year of incorporation	1986
4	Registered office address	A2, 2nd Floor, Madhu Estate, Pandurang Budhkar Marg, Lower Parel, Mumbai - 400013
5	Corporate address	A2, 2nd Floor, Madhu Estate, Pandurang Budhkar Marg, Lower Parel, Mumbai – 400013
6	E-mail id	lloydsenterprises@lloyds.in
7	Telephone	022-62918111
8	Website	www.lloydsenterprises.in
9	Financial year for which reporting is being done	01st April, 2025 - 31st March, 2026
10	Name of the Stock Exchange(s) where shares are listed	1) BSE Limited (BSE) 2) National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	**₹151.04 Crores**
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Pranjal Mahapure / Mr. Viresh Sohoni 022-62918111, lloydsenterprises@lloyds.in
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

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of turnover of the entity
1	Trading of iron, steel and commodities	Wholesale Trading	100.00%

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

Sr. No.	Product/Service	NIC Code	% of total turnover contributed
1	Iron Ore Pellets	46620	43.99%
2	Ire Ore Fines	46620	15.15%
3	Silver	46620	14.27%
4	Copper	46620	12.98%
5	Wire Rod	46620	5.53%
6	Zinc	46620	4.03%
7	Sponge Iron	46620	3.33%
8	Lead Ingots	46620	0.41%
9	Prime PPGL Coils	46620	0.29%
10	Profile Sheet	46620	0.01%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	-	3	3
International	-	-	-

Note: The data presented in this report for previous years has been rationalised, wherever necessary.

17. **Markets served by the entity:**

a. **Number of locations**

Location	Number
National (No. of States)	3
International (No. of Countries)	-

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

15.15%

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

Lloyds Enterprises Limited ("the Company/LEL") majorly deals with companies, manufacturers and distributors of steel and iron and their products.

IV. Employees

18. **Details as of the end of the Financial Year:**

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

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	Employees					
1	Permanent (D)	15	12	80%	3	20%
2	Other than Permanent (E)	-	-	-	-	-
3	**Total employees (D + E)**	**15**	**12**	**80%**	**3**	**20%**
	Workers					
4	Permanent (F)	-	-	-	-	-
5	Other than Permanent (G)	-	-	-	-	-
6	**Total workers (F + G)**	-	-	-	-	-

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

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	Differently abled employees					
1	Permanent (D)	-	-	-	-	-
2	Other than Permanent (E)	-	-	-	-	-
3	**Total employees (D + E)**	-	-	-	-	-
	Differently abled workers					
4	Permanent (F)	-	-	-	-	-
5	Other than Permanent (G)	-	-	-	-	-
6	**Total workers (F + G)**	-	-	-	-	-

19. Participation / Inclusion / Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors (BoD)	8	1	12.5%
Key Management Personnel (KMP)	2	1	50.00%

Note: Managing Director being a KMP is only considered in BoD.

Note: KMP includes a Company Secretary and a Chief Financial Officer.

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

	FY 2025-26 (Turnover rate in Current Financial Year)			FY 2024-25 (Turnover rate in Previous Financial Year)			FY 2023-24 (Turnover rate in the year prior to the Previous Financial Year)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	30.00%	25.00%	28.57%	9.09%	-	9.09%	-	16.67%	16.67%
Permanent Workers	-	-	-	-	-	-	-	-	-

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

21. (a) Names of Holding / Subsidiary / Associate Companies / Joint Ventures

Sr. No.	Name of the Holding / Subsidiary / Associate Companies / Joint Ventures (A)	Indicate whether Holding / Subsidiary / Associate / Joint Venture	% of shares held by listed entity	Does the entity indicated in column A, participate in the Business Responsibility Initiatives of the listed entity? (Yes/No)
1	Lloyds Engineering Works Limited	Subsidiary	33.58%	No
2	Lloyds Realty Developers Limited	Subsidiary	60.38%	No
3	Indrajit Properties Private Limited	Subsidiary	76.33%	No
4	Cunni Realty and Developers Private Limited	Associate	24.14%	No
5	Adithyapower Refractories and Insulation Private Limited	Associate	26.00%	No

VI. CSR Details

22. (i) Whether CSR is applicable as per Section 135 of the Companies Act, 2013: Yes

(ii) Turnover (2025-26): ₹ 463.20 Crores

(iii) Net worth (2025-26): ₹ 5195.68 Crores

(iv) CSR threshold limit: ₹ 0.79 Crores

(v) CSR spend: ₹ 0.72 Crores

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received.	Grievance Redressal Mechanism i n Place (Yes/No) (If yes, then provide web-link for the grievance redress policy)	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes https://www.lloydsenterprises.in/index.php/corporate-policies/	NIL	NIL	Not Applicable	NIL	NIL	Not Applicable
Investors -other than stakeholders	Yes https://www.lloydsenterprises.in/index.php/investor-contact/	NIL	NIL	Not Applicable	NIL	NIL	Not Applicable
Shareholders	Yes. The Company has established several avenues for addressing shareholder grievances on the website, including various online links and the option to email concerns directly. They can access the same at https://www.lloydsenterprises.in/index.php/investor-contact/	2	1	Complaint was resolved subsequent to the end of the year.	Nil	Nil	Not Applicable
Employees and workers	Yes, the employees can raise their concerns under the Vigil Mechanism Policy given at https://www.lloydsenterprises.in/wp-content/uploads/2024/05/10.-Whistle-Blower-and-Vigil-Mechanism-Policy.pdf	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Customers	Yes https://www.lloydsenterprises.in/index.php/corporate-policies/	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Others (please specify)	No	-	-	-	-	-	-

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

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

Sr. No.	Material Issues 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	Innovation and Digitization	Opportunity	Innovation drives business progress, enabling companies to stay competitive and adapt proactively in a constantly evolving market.	Investing in digital tools for order management and e-commerce platforms.	Positive
2	Sustained Economic Growth	Risk	While sustained economic growth in the country may impact Lloyds Enterprises Limited and the broader sector, the company proactively implements strategies to mitigate associated business risks.	Lloyds Enterprises Limited monitors economic trends, diversifies operations, optimizes processes, and engages stakeholders to minimize impact and ensure long-term resilience.	Positive
3	Human Capital	Opportunity and Risk	Opportunity: Human capital is a vital strategic resource for Lloyds Enterprises Limited. The company consistently invests in nurturing employee growth and development, aligning talent with business objectives to drive synergy and long-term success. Risk: With demand for skilled talent remaining high, the company continues to invest in upskilling new employees and reskilling existing ones. At the same time, Lloyds Enterprises Limited focuses on automating and streamlining processes to enhance employee experience, engagement, and retention.	Lloyds Enterprises Limited invests in upskilling and reskilling employees, streamlines processes, and fosters employee engagement to retain talent, enhance productivity, and mitigate attrition risks.	Positive: Retention of key talent through strategic HR initiatives enhances productivity and supports business growth. Negative: High attrition risks may lead to wage inflation, disruption of operations, and loss of continuity.
4	Corporate Governance	Risk	Corporate governance is essential for promoting transparency, accountability, and trust, attracting investment, reducing risks, and fostering organizational resilience, growth, and long-term success. Conversely, poor governance can result in lack of transparency in decision-making, inadequate accountability to shareholders, and insufficient oversight of financial reporting, potentially undermining investor confidence and operational stability.	Lloyds Enterprises Limited is committed to following best practices in corporate governance and ethics. The company ensures transparency through both regulatory and voluntary disclosures, supported by a robust internal system. Additionally, external consultants are engaged to track regulatory updates and compliance changes, ensuring adherence to evolving standards and strengthening stakeholder trust.	Positive: Engaging external consultants to track regulatory updates ensures compliance and strengthens governance. Negative: Non-compliance may result in significant fines, legal disputes, and settlement costs, while also causing loss of business opportunities, diminished customer trust, and adverse impacts on revenue and profitability.
5	Skill Development	Opportunity	At Lloyds Enterprises Limited, a skilled and capable workforce is key to operational excellence, innovation, and sustainable growth. Upskilling employees enhances productivity, aligns capabilities with business goals, strengthens engagement and retention, and supports community development and employability.	Not Applicable	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. Policy and management processes									
a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	*https://www.lloydsenterprises.in/index.php/corporate-policies/*								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	-	-	-	-	-	-	-	-
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Based on the information collected and collated the Company will be conducting a detailed exercise to identify goals and target for short term, medium term and long term. To ensure the successful achievement of these objectives, the Risk Management Team actively monitors various key parameters throughout the year. Several initiatives have been implemented to support this framework, including: a. Establishing a robust and responsive supply chain that enhances operational efficiency and ensures timely availability of products and materials. b. Securing comprehensive insurance coverage to protect the organization against unforeseen risks and potential financial setbacks. c. Forming dedicated teams across departments with the specific mandate to identify emerging risks and develop appropriate mitigation strategies in a proactive manner. d. Recruiting skilled professionals and implementing effective employee engagement and retention strategies to maintain a competent and stable workforce.								
6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	-	-	-	-	-	-	-	-	-
Governance, leadership, and oversight									

7. Statement by the director responsible for the business responsibility report, highlighting ESG - related challenges, targets and achievements *(listed entity has flexibility regarding the placement of this disclosure)*

The Lloyds Enterprises Limited is committed to conducting its business in a fair, ethical, and responsible manner, creating value for all stakeholders, including the communities in which it operates. We ensure that employees and business associates are provided with working conditions that are safe, healthy, clean, and equitable.

We actively support community initiatives focused on education, rural development, women's empowerment, and improving accessibility in public infrastructure for individuals with reduced mobility. These efforts reflect our commitment to inclusive and sustainable development.

The Company strives to build resilience within its operations and across its stakeholder ecosystem. We continuously monitor and evaluate the environmental and social impacts of our activities, ensuring responsible practices and long-term value creation for all stakeholders.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The implementation of business responsibility policies are the responsibility of Compliance team. The oversight for these efforts is provided by the Board of Directors.
9. Does the entity have a specified Committee of the Board/ Director responsible for decision-making on sustainability - related issues? (Yes / No). If yes, provide details	Yes, the Company's Board of Directors and senior management consistently evaluate various aspects of their social, environmental, governance, and economic obligations. Oversight of social initiatives falls within the purview of the CSR Committee.

10. Details of Review of NGRBCs by the Company: -

Subject for Review	Indicate whether the 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	Director									Periodically / Need basis								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Director									Ongoing Basis								

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	No, the Company has implemented various policies that are periodically reviewed by the Board of Directors and its committees. These policies and related processes are also subject to updates based on applicable regulatory requirements and compliance obligations, ensuring they remain relevant and effective.								

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

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

LLOYDS ENTERPRISES

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally, and ethically responsible.

Principle 1

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

ESSENTIAL INDICATOR

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

Segment	Total Number of Training and Awareness Programmes Held	Topics/ principles covered under the training and its impact	% age of persons in respective category covered by the awareness Programmes
Board of Directors	2	Throughout the year, the Board of Directors of the Company, has dedicated time to address a wide range of topics pertaining to: ➢ Business Overview ➢ CSR strategy framework ➢ Updates on Subsidiaries/Associates ➢ Statutory Compliance ➢ Regulatory updates at Board and Audit Committee Meetings ➢ Investor Grievances, etc During the year, the Company had conducted training sessions on Corporate Governance framework and the role of Independent Directors.	100%
Key Managerial Personnel	2	1) Code of Conduct 2) Whistleblower Policy 3) Prevention of Sexual Harassment at the Workplace	100%
Employees other than BOD and KMPs	2	1) Code of Conduct 2) Whistleblower Policy 3) Prevention of Sexual Harassment at the Workplace	100%
Workers	NOT APPLICABLE		

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by Directors / KMP's) 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	-	-	-	-	-
Settlement	-	-	-	-	-
Compounding Fee	-	-	-	-	-

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

No fines, penalties, punishments, awards, compounding fees, or settlement amounts were paid in proceedings by the entity, directors, or Key Managerial Personnel with regulators, law enforcement agencies, or judicial institutions during the Financial Year under review.

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.**

Sr. No.	Case Details	Name of Regulatory Enforcement Agencies/ Judicial Institutions
Not Applicable		

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

Yes, Lloyds Enterprises Limited and its subsidiaries maintain a strict stance against unethical business practices, expressly prohibiting bribery and corruption across all commercial activities. The Company has established clear standards for ethical business conduct, with a strong emphasis on accountability and transparency.

To reinforce these principles, Lloyds Enterprises Limited has implemented a Whistle-Blower Policy – Vigil Mechanism, which promotes ethical conduct and provides a framework for employees and stakeholders to report concerns or complaints through appropriate channels. The Company also has policies addressing matters such as Unpublished Price Sensitive Information (UPSI), ensuring adherence to regulatory requirements and maintaining integrity in its operations.

The Company's policies, including those related to anti-corruption and ethical conduct, are available on its official website: *https://www.lloydsenterprises.in/index.php/corporate-policies/*

5. **Number of Directors/KMPs/Employees/Workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:**

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

6. **Details of complaints with regard to conflict of interest:**

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil
The Company ensures that it discusses various issues internally at board level, where there could be lapses in compliance and ensures that necessary policies, processes, systems and monitoring mechanism are put in place.		

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

Not Applicable

8. **Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured)**

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	21.13	0.19

9. Openness of business:

Details of concentration of purchases with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties:

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	(a) Purchases from trading houses as % of total purchases	-	-
	(b) Number of trading houses where purchases are made from	-	-
	(c) Purchases from top 10 trading houses as% of total purchases from trading houses	-	-
Concentration of Sales	(a) Sales to dealers / distributors as % of total sales	-	-
	(b) Number of dealers / distributors to whom sales are made	-	-
	(c) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	-	-
Share of RPTs in	(a) Purchases (Purchases with related parties / Total Purchases)	NIL	NIL
	(b) Sales (Sales to related parties / Total Sales)	0.01%	0.06%
	(c) Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	78.87%
	(d) Investments (Investments in related parties / Total Investments made)	83.70%	94.42%

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
-	-	-

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, Lloyds Enterprises Limited adheres to a strict "Code of Conduct for Board of Directors," aligned with the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Companies Act, 2013.The Company obtains annual disclosure from its Board of Directors and Key Managerial Personnel regarding their interests in other entities that may potentially give rise to conflicts of interest, and ensures requisite approvals as required under the applicable laws are taken prior to entering into transactions with respective entities.

Principle 2

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

ESSENTIAL INDICATOR

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.**

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	-	-	-
CAPEX	-	-	-

2. a. **Does the entity have procedures in place for sustainable sourcing?**

No, Lloyds Enterprises Limited does not have procedures in place for sustainable sourcing. As a service-oriented organization, it does not engage in manufacturing activities. Consequently, resource consumption is limited to operational requirements, and sourcing of raw materials or inputs is not a material aspect of its core business activities.

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

Not Applicable

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.**

At Lloyds Enterprises Limited, we are committed to minimizing plastic usage and actively embracing recycling practices. Through these efforts, we aim to contribute to a greener, cleaner, and more sustainable future for the generations to come.

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 Pollution Control Boards? If not, provide steps taken to address the same.**

Not Applicable

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
-	-	-	-	-	-

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
-	-	-

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

Indicate Input Material	Recycled or re-used input material to total material	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
-	-	-

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Reused	Recycled	Safely Disposed	Reused	Recycled	Safely Disposed
Plastics (including packaging)	NOT APPLICABLE					
E-waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
-	-

Principle 3

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

ESSENTIAL INDICATORS

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

Category	Total (A)	% of employees covered by									
		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	12	12	100%	12	100%	-	-	12	100%	-	-
Female	3	3	100%	3	100%	3	100%	-	-	-	-
Total	**15**	**15**	**100%**	**15**	**100%**	**3**	**20%**	**12**	**80%**	**-**	**-**
Other than Permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Category	Total (A)	% of workers covered by									
		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	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other than Permanent workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Particular	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company	0.005	0.002

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

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

3. Accessibility of workplaces.

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

Yes, all our facilities and premises are thoughtfully designed and fully equipped with the necessary amenities to ensure accessibility and ease of movement for differently-abled individuals, promoting an inclusive and accommodating environment for all.

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

Yes, the organization adheres to an equal opportunity policy in accordance with the Rights of Persons with Disabilities Act, 2016, which is integrated into our Human Rights policy. Every employee within the company is provided fair and equal opportunities for advancement. The policy prohibits discrimination based on any protected grounds as stipulated by relevant laws, encompassing race, caste, religion, color, marital status, gender, sexual orientation, age, nationality, ethnic origin, or disability. The Policy is available on the website of the company at *https://www.lloydsenterprises.in/index.php/corporate-policies/ .*

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	-	-	Not Applicable	
Female	-	-		
Total	-	-		

*There were no instances of parental leave among employees.

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Not Applicable
Other than Permanent Workers	Not Applicable
Permanent Employees	Yes, the Company has established a grievance redressal mechanism through its Whistle Blower Mechanism, which enables employees to report instances of unethical behavior, fraud, incidents, or any violations in a confidential manner. Additionally, the Company follows an open-door policy, allowing employees to raise their concerns with their immediate supervisor(s) or the Human Resources Department, ensuring timely and effective resolution of grievances.
Other than Permanent Employees	Yes, non-permanent employees may communicate their grievances through their respective supervisors, who further escalate them to the Company for appropriate action and resolution. Additionally, such employees can report instances of unethical behavior, incidents, or violations through the Company's Whistle Blower Mechanism. The Company has also installed suggestion boxes at its facilities, which employees may use to raise concerns or provide feedback, ensuring accessible and effective grievance redressal channels.

Provide details of grievance mechanism system

The Company promotes a culture of open and transparent communication, encouraging employees to discuss their concerns with Reporting Manager, the Human Resources Department, or their respective department heads. The Whistle Blower Policy provides a formal mechanism for reporting grievances and concerns related to various issues.

Employees are made aware of the Whistle Blower Policy and grievance procedures through a dedicated module, and the same is also communicated during the employee orientation program to ensure that new hires are informed about the available grievance redressal mechanisms.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / Workers in respective category, who are a part of association(s) or Union (B)	% (B / A)	Total employees / Workers in respective category (C)	No. of employees / Workers in respective category, who are part of Association (s) or Union (D)	% (D/C)
Total Permanent Employees	-	-	-	-	-	-
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total Permanent Workers	-	-	-	-	-	-
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On health and safety measures (B)		On skill Upgradation (C)		Total (D)	On Health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	12	12	100%	12	100%	10	10	100%	10	100%
Female	3	3	100%	3	100%	4	4	100%	4	100%
Total	**15**	**15**	**100%**	**15**	**100%**	**14**	**14**	**100%**	**14**	**100%**
Workers										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	12	12	100%	10	10	100%
Female	3	3	100%	4	4	100%
Total	**15**	**15**	**100%**	**14**	**14**	**100%**
Workers						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**

Note: All employees of the Company undergo performance appraisal process as determined by the Company and in accordance with their career progression plan.

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, Lloyds Enterprises Limited, has implemented an Occupational Health and Safety Management System (OHSMS). Considering the nature of its business, there are no significant occupational health and safety risks associated with its operations.

However, the system covers employee well-being initiatives, including periodic health check-up drives and weekly general physician consultations to promote and monitor the overall health of employees.

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

Given the nature of the Company's business, traditional occupational health and safety risks are limited. However, the Company follows a structured approach to identify and assess potential hazards on both routine and non-routine basis.

For non-routine or specific tasks, Job Safety Analysis (JSA) is conducted to evaluate task-level risks and define appropriate safety precautions.

The Company also undertakes routine safety audits and workplace inspections to identify unsafe conditions and ensure timely corrective actions. Employees are encouraged to report hazards, near misses, and unsafe practices through established reporting channels, fostering a culture of safety and continuous improvement.

Additionally, toolbox talks and pre-task briefings are conducted regularly to communicate potential risks and reinforce safe work practices. Risk assessments are also carried out during any changes in operations, processes, or workplace conditions to ensure appropriate mitigation measures are implemented.

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

Given the nature of business, this is not directly applicable as there are no workers employed by the Company.

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

Yes, all employees of the Company have access to non-occupational medical and healthcare services as part of our broader commitment to employee well-being and holistic health support.

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

Safety Incident/Number	Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	Not Applicable	
Total recordable work-related injuries	Employees	-	-
	Workers	Not Applicable	
No. of fatalities	Employees	-	-
	Workers	Not Applicable	
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	Not Applicable	

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

At Lloyds Enterprises Limited, ensuring a safe, healthy, and compliant work environment is a core organizational priority, embedded in our operational practices and safety culture.

Key measures include:

1. Implementation of an Occupational Health and Safety Management System (OHSMS):

   A structured safety management system is in place, covering hazard identification, risk assessment, incident investigation, and emergency preparedness.

2. Employee Health and Safety Training:

   Periodic health check-ups and screenings are conducted to monitor employees' well-being and enable early detection of potential health concerns. The Company also facilitates access to medical consultations to support employee health.

3. Health Monitoring and Medical Support:

   Periodic health check-ups ensure early detection of health issues.

4. Cleanliness and Hygiene Maintenance:

   The workplace is maintained in a clean and sanitary condition through regular housekeeping. Common areas such as restrooms, cafeterias, and workstations are routinely cleaned and disinfected to prevent the spread of infections and promote overall well-being.

5. Employee Participation and Safety Culture:

   Employees are encouraged to actively participate in maintaining workplace safety by reporting hazards, unsafe conditions, and near misses. This promotes a culture of shared responsibility and continuous improvement.

6. Emergency Preparedness and Response:

   The Company has established emergency response procedures, including evacuation plans and mock drills, to ensure preparedness in case of unforeseen incidents.

These measures underscore the Company unwavering commitment to creating a safe, secure, and health-conscious work environment that prioritizes the well-being of every individual across our operations.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	NIL	NIL	NIL	NIL	NIL	NIL
Health & Safety	NIL	NIL	NIL	NIL	NIL	NIL

14. Assessments for the year

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

Note: No Assessments have been done by the entity, statutory authorities or third parties.

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.

Lloyds Enterprises Limited has not encountered any safety-related incidents or significant health and safety risks or concerns that necessitate corrective action. The Company remains steadfast in its commitment to maintaining a safe and healthy work environment and continues to uphold stringent safety standards to proactively prevent incidents and promptly address any emerging concerns.

LEADERSHIP INDICATORS

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

(A) Employees (Y/N): Yes

(B) Workers (Y/N): Not Applicable

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

The Company ensures full compliance with all statutory obligations related to employee dues, including income tax, provident fund, professional tax, ESIC, and other applicable contributions, as per the prevailing laws and regulations from time to time.

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

	Total No. of affected employees/ workers		No. of employees/ workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	-	-	-	-
Workers	Not Applicable			

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. While the Company does not have formal transition assistance programs, it provides employees with information and guidance regarding the benefits and entitlements available to them upon retirement.

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	Not Applicable
Working Conditions	

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.**

Not Applicable

Principle 4

Businesses should respect the interests of and be responsive to all its Stakeholders.

ESSENTIAL INDICATOR

1. **Describe the processes for identifying Key Stakeholder groups of the Entity.**

Stakeholders play a vital role in shaping the direction, reputation, and growth of the Company. At Lloyds Enterprises Limited (LEL), key stakeholder groups are identified based on two main criteria: the significance of their impact on the business and the impact of the business on them.

The Stakeholder Relationship Committee conducts regular reviews to ensure that stakeholder identification remains aligned with the Company's strategy and responsive to evolving business and societal contexts. By recognizing stakeholders' potential to influence the organization, LEL ensures that their perspectives, expectations, and concerns are integrated into decision-making processes, thereby supporting sustainable growth and long-term success.

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

Sr. No.	Stakeholder Group	Whether identified as vulnerable & marginalized group	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1.	Shareholders and Investors	No	• Annual General Meetings/ Extra-Ordinary General Meetings • Annual Reports • Email Broadcasts and Intimations • Earning Updates • Website	Frequently or as and when required	• To answer investor queries on financial performance • To present business performance highlights to investors • To discuss publicly available Company information to shareholders and investors • To stay abreast of developments in the Company • To discuss the Balance Sheet and Investment approved by the Board.
2.	Government and Regulatory Bodies	No	• Meeting with key regulatory bodies • Phone, Emails and Letters; • Regulatory Fillings	Ongoing	• Seeking clarifications and relaxations • Communicating challenges • Providing required assistance w.r.t. regulatory inspections and queries
3.	Business Partners and Vendors	No	• One-to-one meetings • Telephonic and e-mail communications	Ongoing	• Engaging to deliberate and decide on our offerings and other relevant details

Sr. No.	Stakeholder Group	Whether identified as vulnerable & marginalized group	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
4.	Employees	No	• Programmes/ trainings to ensure well-being of employees • Induction Programmes and exit interview • Regular performance review and feedback	Regularly	• Feedback and grievance redressal • Employee Engagement (fun at work/ motivation/ happiness/ passion/ wellbeing/Birthday celebrations/games)

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.**

   The Company engages with its stakeholders primarily through the Annual Report, the Company website, and the Annual General Meeting (AGM). To address stakeholder concerns, the Company has established a Stakeholders Relationship and Investor Grievance Committee, which handles grievances and feedback from stakeholders.

   The respective Chairperson of the Committee reports on these consultations and developments to the Board, ensuring that the Board is informed of stakeholder perspectives and can consider them in its decision-making on economic, environmental, and social matters.

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.**

   No

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

   We are committed to maintaining transparency in all our interactions with stakeholders. A formal grievance redressal mechanism is in place to ensure that every complaint or concern is addressed promptly and fairly. Strict confidentiality is maintained throughout the process to protect the identity and interests of those raising concerns.

Principle 5

Businesses should respect and promote human rights.

ESSENTIAL INDICATOR

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of Employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	15	15	100%	14	14	100%
Other than permanent	-	-	-	3	3	100%
Total Employees	**15**	**15**	**100%**	**17**	**17**	**100%**
Workers						
Permanent	Not Applicable					
Other than permanent						
Total Workers						

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	15	-	-	15	100%	14	-	-	14	100%
Male	12	-	-	12	100%	10	-	-	10	100%
Female	3	-	-	3	100%	4	-	-	4	100%
Other	-	-	-	-	-		-	-	-	-
Other than Permanent	-	-	-	-	-	3	-	-	3	100%
Male	-	-	-	-	-	1	-	-	1	100%
Female	-	-	-	-	-	2	-	-	2	100%
Other	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent	Not Applicable									
Male										
Female										
Other than Permanent										
Male										
Female										

3. Details of Remuneration / Salary / Wages, in the following format

a. Median remuneration/ wages

	Male		Female	
	Number	Median Remuneration/ Salary / Wages of respective category	Number	Median Remuneration/ Salary/ Wages of respective category
Board of Directors (BoD)	7	1,50,00,000	1	-
Key Managerial Personnel	1	51,83,928	1	11,81,112
Employees other than BoD and KMP	12	5,96,363	4	2,93,055
Workers	-	-	-	-

Note: Managing Director being a KMP is only considered in BoD.
Note: KMP includes a Company Secretary and a Chief Financial Officer.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	7.26	10.09

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. In accordance with the Company's Human Rights Policy, the Head of Human Resources serves as the focal point for addressing any human rights issues that may arise within the organization.

Additionally, the Company provides a dedicated email address for reporting complaints under the Policy on Prevention of Sexual Harassment at the Workplace, ensuring employees have a confidential and accessible channel to raise concerns related to human rights and workplace conduct.

5. **Describe the internal mechanisms in place to redress grievances related to Human Rights issues.**

The Company has established multiple internal mechanisms to address grievances related to human rights issues. Employees are encouraged to share their concerns and suggestions through a formal suggestion scheme, which helps improve workplace practices and company processes. To uphold this commitment, the Company has established a POSH (Prevention of Sexual Harassment) Committee, which is responsible for addressing and resolving related concerns in a fair, confidential, and timely manner.

In addition, the Vigil Mechanism Policy provides a structured framework to report workplace grievances, including human rights concerns, ensuring that all complaints are addressed promptly, effectively, and confidentially.

These systems collectively uphold the principles of respect and dignity, ensuring that employee concerns are addressed fairly, transparently, and without discrimination. The Company strongly believes that effective resolution of grievances is essential for maintaining a healthy work environment and fostering employee satisfaction.

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

Category	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-	Nil	-	-	Nil
Discrimination at workplace	-	-	Nil	-	-	Nil
Child Labour	-	-	Nil	-	-	Nil
Forced Labour/ Involuntary Labour	-	-	Nil	-	-	Nil
Wages	-	-	Nil	-	-	Nil

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

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

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

Lloyds Enterprises Limited, is committed to fostering a safe, respectful, and inclusive workplace. The Company has established robust mechanisms to handle complaints related to discrimination and harassment, while ensuring that complainants are protected from any form of retaliation.

Key measures include:

- Confidential Reporting Channels: Employees can report incidents through secure and confidential mechanisms, including an Internal Complaints Committee (ICC) constituted in accordance with the POSH Act, as well as dedicated grievance redressal systems.
- Awareness and Training: Regular sensitization sessions are conducted to educate employees on workplace rights, grievance procedures, and available protection mechanisms.
- Monitoring and Follow-up: All complaints are handled with due diligence, and periodic reviews are undertaken to ensure that complainants do not face indirect consequences such as exclusion, demotion, or undue pressure.

Through these measures, the Company ensures a supportive environment where individuals feel safe to raise concerns without fear of retribution. Mechanisms to prevent adverse consequences to complainants in cases of discrimination and harassment are formally defined under the Company's POSH Policy and Human Rights Policy.

9. **Do human rights requirements form part of your business agreements and contracts?**

   Yes.

10. **Assessments for the year:**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced/involuntary Labour	
Sexual harassment	
Discrimination at workplace	
Wages	

   Lloyds Enterprises Limited internally monitors compliance with all relevant laws and policies pertaining to these aspects at 100% of its offices.

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

    Not Applicable.

LEADERSHIP INDICATORS

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

   The Company conducts its business operations in an ethical and responsible manner, ensuring that human rights are upheld across all its activities. As a reflection of its strong governance and ethical practices, the Company has not received any grievances or complaints related to human rights issues during the reporting period.

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

   The Company undertakes human rights due diligence processes to identify, assess, and mitigate potential human rights risks across its operations. This includes regular evaluation of workplace practices, employee interactions, and compliance with applicable laws and internal policies.

   The scope of due diligence primarily covers office operations and employee-related aspects, ensuring a safe, inclusive, and non-discriminatory work environment. These processes reinforce the Company's commitment to ethical business conduct and the protection of human rights across its activities.

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

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	-
Discrimination at workplace	-
Child Labour	-
Forced Labour/ Involuntary Labour	-
Wages	-
Others – Please specify	-

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

   NIL

Principle 6

Businesses should respect and make efforts to protect and restore the environment.

ESSENTIAL INDICATOR

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From Renewable Sources (GJ)		
Total electricity consumption (A)	248.34	221.99
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable source (A+B+C)	**248.34**	**221.99**
From Non-Renewable Sources (GJ)		
Total electricity consumption (D)	-	-
Total fuel consumption (E)	-	-
Energy consumption through other sources (F)	-	-
Total energy consumed from non renewable sources (D+E+F)	**-**	**-**
Total Energy consumed (A+B+C+D+E+F)	**248.34**	**221.99**
Energy Intensity per Rupee of turnover(Total energy Consumed/Revenue from operations)	-	-
Energy Intensity per Rupee of turnover adjusted for purchasing power parity (PPP)(Total Energy consumed / Revenue from operations adjusted for PPP)	-	-
Energy Intensity in terms of physical output -Production in mass	-	-
Energy Intensity (optional)	-	-

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. **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.**

Lloyds Enterprises Limited does not have any sites/facilities/ offices which are identified as designated consumers under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (In kilolitres) (i + ii + iii + iv + v)	-	-
Total volume of water consumption (In kilolitres)	-	-
Water intensity per rupee of turnover (Total Water consumption / Revenue from operations)	-	-
Water intensity per rupee of turnover Adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output Production in mass	-	-
Water intensity (optional)	-	-

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.

Not Applicable.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) Surface water	-	-
- **No treatment**	-	-
- **With treatment – please specify level of treatment**	-	-
(ii) To Groundwater	-	-
- **No Treatment**	-	-
- **With treatment – please specify level of treatment**	-	-
(iii) To Seawater	-	-
- **No Treatment**	-	-
- **With treatment – please specify level of treatment**	-	-
(iv) Sent to third-parties	-	-
- **No treatment**	-	-
- **With treatment – please specify level of treatment**	-	-
(v) Others	-	-
- **No treatment**	-	-
- **With treatment – please specify level of treatment**	-	-
Total water discharged (in kilolitres)	-	-

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.

Not Applicable.

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

No. Considering the nature of the Company's business operations, implementation of a Zero Liquid Discharge (ZLD) mechanism is not applicable.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	NA	-	-
SOx	NA	-	-
Particulate matter (PM)	NA	-	-
Persistent organic pollutants (POP)	NA	-	-
Volatile organic compounds (VOC)	NA	-	-
Hazardous air pollutants (HAP)	NA	-	-
Others please Specify- CO	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.

Not Applicable.

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

As the Company is into Service oriented business, the prescribed table does not apply to the Company.

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	NA	-	-
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	NA	-	-
Total Scope 1 and Scope 2 emissions per Rupee of turnover	NA	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	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.

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

No. The Company does not have any initiatives specifically aimed at reducing greenhouse gas (GHG) emissions. Given the nature of its trading operations, the Company's direct emissions are minimal.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tons)		
Plastic waste (A)	-	-
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	-	-
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	-	-
Total (A+B + C + D + E + F + G + H)	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
Category of waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
Category of waste	-	-
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-

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.

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

The Company adopts basic waste management practices focused on waste reduction and recycling. Waste generated primarily includes food waste, paper, and plastic, which is segregated and disposed of through authorized waste handlers. Given the nature of the Company's trading operations, there is minimal to no generation of hazardous or toxic waste, and accordingly, no significant use of hazardous chemicals in its processes.

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:**

Sr. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable			

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

Name and brief details of project	EIA Notification no.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain. (Yes / No)	Relevant Web link
Not Applicable					

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:**

Sr. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable				

LEADERSHIP INDICATORS

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

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

(i) Name of the area: NA

(ii) Nature of operations: NA

(iii) Water withdrawal, consumption and discharge in the following format:

Parameters	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Parameters	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment – Please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – Please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – Please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – Please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – Please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	-
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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

No.

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

The Company does not have any significant direct or indirect impact on ecologically sensitive areas. Accordingly, no specific prevention or remediation measures are required.

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

Sr. No.	Initiative taken	Details of the Initiative (Web-link, if any, may be provided along-with summary)	Outcome of the Initiative
Not Applicable			

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

No.

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.**

   Not Applicable.

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

   Not Applicable.

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

   a. By the listed entity: Nil

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

Principle 7

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

ESSENTIAL INDICATOR

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

   Nil

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

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
	Not Applicable	

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

Name of Authority	Brief of the case	Corrective action taken
	Not Applicable	

LEADERSHIP INDICATORS

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

Sr. No.	Public Policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by the Board (Annually/ Half yearly/ Quarterly/ Others – Please specify)	Web Link, if available
			Not Applicable		

Principle 8

Businesses should promote inclusive growth and equitable development.

ESSENTIAL INDICATOR

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

Name and Brief Details of the 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
			Nill		

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

Sr. 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)
Nill						

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

Communities may raise their grievances through the mechanisms established under the Company's policies, which are available on its website.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	-	-
Sourced directly from within the district and neighboring districts	100%	100%

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

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	-	-
Semi-Urban	-	-
Urban	-	-
Metropolitan	100%	100%

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

Sr. No.	State	Aspirational District	Amount spent (in INR)
Not Applicable			

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

No

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

Not Applicable

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

Not Applicable

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

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/ No)	Benefit shared (Yes/ No)	Basis of calculating benefit share
		Not Applicable		

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
-	-	-

6. **Details of beneficiaries of CSR Projects:**

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
		-	

Principle 9

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

ESSENTIAL INDICATOR

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

   The Company has established systems to receive and address customer complaints and feedback. Customers may reach out through channels such as email and telephone. All complaints received are recorded, reviewed, and resolved in a timely manner, with updates communicated to the customer. The Company did not receive any complaints during the reporting period.

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	
Safe and responsible usage	Not applicable
Recycling and/or safe disposal	

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

	FY 2025-26 (Current Financial Year)		Remarks	FY 2024-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	Nil	-	-	Nil
Advertising	-	-	Nil	-	-	Nil
Cybersecurity	-	-	Nil	-	-	Nil
Delivery of essential services	-	-	Nil	-	-	Nil
Restrictive Trade Practices	-	-	Nil	-	-	Nil
Unfair Trade Practices	-	-	Nil	-	-	Nil
Other	-	-	Nil	-	-	Nil

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

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

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

   Yes. The Company has implemented policies, including a Privacy Policy, to address cyber security and data privacy risks and to ensure adequate safeguards against data leakage. The policy is available on the Company's website at: https://www.lloydsenterprises.in/index.php/corporate-policies/

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.**

   No penalties or regulatory actions have been levied or taken against the Company in relation to advertising, delivery of services, cyber security and data privacy, product recalls, or product/service safety. Accordingly, no corrective actions were required or undertaken.

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

   (a) **Number of instances of data breaches:**

   Nil

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

   Not applicable

   (c) **Impact, if any, of the data breaches**

   Not Applicable

LEADERSHIP INDICATORS

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

   Not Applicable

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

   Not Applicable

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

   Not Applicable

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 a whole? (Yes/No)**

   Not Applicable