

June 03, 2025

|                                                                                                                                                                         |                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| To<br><br><b>The Corporate Relations Department</b><br><b>BSE Limited</b><br>Phiroze Jeejeebhoy Towers,<br>Dalal Street,<br>Mumbai – 400 001<br><br><b>Code: 540222</b> | To<br><br><b>The Listing Department</b><br><b>National Stock Exchange of India Ltd.,</b><br>Exchange Plaza,<br>Bandra Kurla Complex, Bandra (E),<br>Mumbai – 400 051<br><br><b>Code: LAURUSLABS</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Dear Sir / Madam,

**Sub: Business Responsibility and Sustainability Report for FY 2024-25.**

Pursuant to Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Business Responsibility and Sustainability Report for FY 2024-25.

This is for your information and records.

Yours faithfully,

For **Laurus Labs Limited**

**G. Venkateswar Reddy**  
Company Secretary & Compliance Officer

Encl: A/a

**Registered Office**

Laurus Enclave, Plot Office 01, E. Bonangi Village,  
Parawada Mandal, Anakapalli District - 531021, Andhra Pradesh, India.

**T** +91 891 682 1101, 1102, **E** info@lauruslabs.com  
**F** +91 891 682 1103, **W** lauruslabs.com

CIN : L24239AP2005PLC047518,

**Corporate Office**

2<sup>nd</sup> Floor, SDE Serene Chambers, Road No. 7,  
Banjara Hills, Hyderabad - 500034, Telangana, India.

**T** +91 40 6659 4333, 3980 4333, 2342 0500 / 501,  
**F** +91 40 6659 4320 / 3980 4320

# Business Responsibility & Sustainability Reporting

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity boundary

|    |                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | Corporate Identity Number (CIN) of the Listed Entity                                                                                                                                                                                                               | : L24239AP2005PLC047518                                                                                                                                                                                                                                        |
| 2  | Name of the Listed Entity                                                                                                                                                                                                                                          | : Laurus Labs Limited                                                                                                                                                                                                                                          |
| 3  | Year of incorporation                                                                                                                                                                                                                                              | : 2005                                                                                                                                                                                                                                                         |
| 4  | Registered office address                                                                                                                                                                                                                                          | : Laurus Enclave, Plot Office 01, E. Bonangi Village, Parawada, Mandal, Anakapalli District- 531 021, Andhra Pradesh, India.                                                                                                                                   |
| 5  | Corporate address                                                                                                                                                                                                                                                  | : 2 <sup>nd</sup> Floor, Serene Chambers, Road No.7, Banjara Hills, Hyderabad – 500 034, Telangana, India                                                                                                                                                      |
| 6  | E-mail                                                                                                                                                                                                                                                             | : secretarial@lauruslabs.com                                                                                                                                                                                                                                   |
| 7  | Telephone                                                                                                                                                                                                                                                          | : +91 40 6659 4333                                                                                                                                                                                                                                             |
| 8  | Website                                                                                                                                                                                                                                                            | : www.lauruslabs.com                                                                                                                                                                                                                                           |
| 9  | Financial year for which reporting is being done                                                                                                                                                                                                                   | : FY 2024-25                                                                                                                                                                                                                                                   |
| 10 | Name of the Stock Exchange(s) where shares are listed                                                                                                                                                                                                              | : BSE Limited, National Stock Exchange of India Limited                                                                                                                                                                                                        |
| 11 | Paid-up Capital                                                                                                                                                                                                                                                    | : INR 107,85,04,982                                                                                                                                                                                                                                            |
| 12 | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report                                                                                                                                   | : Mr. G. Venkateswar Reddy, Company Secretary and Compliance Officer,<br>Telephone: +91 40 6659 4333,<br>Email: secretarial@lauruslabs.com<br>Address: 2 <sup>nd</sup> Floor, Serene Chambers, Road No.7, Banjara Hills, Hyderabad – 500 034, Telangana, India |
| 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                                                                                                                                                                                                                                                   |
| 14 | Name of assurance provider                                                                                                                                                                                                                                         | : Deloitte Haskins & Sells LLP                                                                                                                                                                                                                                 |
| 15 | Type of assurance obtained                                                                                                                                                                                                                                         | : Limited assurance on BRSR Core                                                                                                                                                                                                                               |

### II. Products/services

#### 16. 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 |
|---------|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| 01      | Pharmaceuticals & Bio product | Development, manufacturing & services Chemical & Chemical products, Pharmaceuticals, Medicinal Chemical, Bio & Botanical Products | 100%                        |

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

| Sr. No. | Product/Service                                         | NIC Code | % of total Turnover contributed |
|---------|---------------------------------------------------------|----------|---------------------------------|
| 01      | Development, manufacture and sale of API & Formulations | 21009    | 100%                            |

### III. Operations

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

| Location                             | Number of plants | Number of Offices | Total |
|--------------------------------------|------------------|-------------------|-------|
| National                             |                  |                   |       |
| Visakhapatnam, Andhra Pradesh, India | 7                | 1                 | 8     |
| Hyderabad, Telangana, India          | 1                | 1                 | 2     |
| International                        | NIL              | NIL               | NIL   |

## 19. Markets served by the entity:

### a. Number of locations

| Locations                        | Number |
|----------------------------------|--------|
| National (No. of States)         | 27     |
| International (No. of Countries) | 105    |

b. What is the contribution of exports as a percentage of the total turnover of the entity? 65.33%

### c. A brief on types of customers

Our Company caters to a diverse range of customers includes major pharma companies, generics players and institutional customers across various countries.

## IV. Employees

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

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

| Sr. No.          | Particulars                    | Total (A)    | Male         |            | Female     |           |
|------------------|--------------------------------|--------------|--------------|------------|------------|-----------|
|                  |                                |              | No. (B)      | % (B / A)  | No. (C)    | % (C / A) |
| <b>EMPLOYEES</b> |                                |              |              |            |            |           |
| 1.               | Permanent (D)                  | 6,167        | 5,695        | 92%        | 472        | 8%        |
| 2.               | Other than Permanent (E)       | NIL          | NIL          | NIL        | NIL        | NIL       |
| <b>3.</b>        | <b>Total employees (D + E)</b> | <b>6,167</b> | <b>5,695</b> | <b>92%</b> | <b>472</b> | <b>8%</b> |
| <b>WORKERS</b>   |                                |              |              |            |            |           |
| 4.               | Permanent (F)                  | NIL          | NIL          | NIL        | NIL        | NIL       |
| 5.               | Other than Permanent (G)       | 6,300        | 6,220        | 99%        | 80         | 1%        |
| <b>6.</b>        | <b>Total workers (F + G)</b>   | <b>6,300</b> | <b>6,220</b> | <b>99%</b> | <b>80</b>  | <b>1%</b> |

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

| Sr. No                             | Particulars                                      | Total (A)  | Male       |            | Female     |             |
|------------------------------------|--------------------------------------------------|------------|------------|------------|------------|-------------|
|                                    |                                                  |            | No. (B)    | % (B / A)  | No. (C)    | % (C / A)   |
| <b>DIFFERENTLY ABLED EMPLOYEES</b> |                                                  |            |            |            |            |             |
| 1.                                 | Permanent (D)                                    | 1          | NIL        | NIL        | 1          | 100%        |
| 2.                                 | Other than Permanent (E)                         | NIL        | NIL        | NIL        | NIL        | NIL         |
| <b>3.</b>                          | <b>Total differently abled employees (D + E)</b> | <b>1</b>   | <b>NIL</b> | <b>NIL</b> | <b>1</b>   | <b>100%</b> |
| <b>DIFFERENTLY ABLED WORKERS</b>   |                                                  |            |            |            |            |             |
| 4.                                 | Permanent (F)                                    | NIL        | NIL        | NIL        | NIL        | NIL         |
| 5.                                 | Other than permanent (G)                         | NIL        | NIL        | NIL        | NIL        | NIL         |
| <b>6.</b>                          | <b>Total differently abled workers (F + G)</b>   | <b>NIL</b> | <b>NIL</b> | <b>NIL</b> | <b>NIL</b> | <b>NIL</b>  |

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

|                          | Total (A) | No. and percentage of Females |           |
|--------------------------|-----------|-------------------------------|-----------|
|                          |           | No. (B)                       | % (B / A) |
| Board of Directors       | 10        | 2                             | 20.0%     |
| Key Management Personnel | 1         | NIL                           | --        |

### 22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

|                     | FY 25<br>(Turnover rate in current FY) |        |       | FY 24<br>(Turnover rate in previous FY) |        |       | FY 23<br>(Turnover rate in the year prior to the previous FY) |        |       |
|---------------------|----------------------------------------|--------|-------|-----------------------------------------|--------|-------|---------------------------------------------------------------|--------|-------|
|                     | Male                                   | Female | Total | Male                                    | Female | Total | Male                                                          | Female | Total |
| Permanent Employees | 18%                                    | 16%    | 17%   | 18%                                     | 22%    | 18%   | 19%                                                           | 26%    | 19%   |
| Permanent Workers   | NIL                                    | NIL    | NIL   | NIL                                     | NIL    | NIL   | NIL                                                           | NIL    | NIL   |

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

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

| Sr. No. | Name of the holding / subsidiary / associate companies / joint ventures (A) | CIN/FCRN              | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity                          | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|---------|-----------------------------------------------------------------------------|-----------------------|----------------------------------------------------------------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| 1       | Sriam Labs Private Limited                                                  | U24239TG2002PTC038490 | Subsidiary                                                     | 100%                                                       | The BRSR prepared above is for Laurus Labs Limited Standalone entity.                                                        |
| 2       | Laurus Synthesis Private Limited                                            | U24110TG2020PTC140333 | Subsidiary                                                     | 100%                                                       |                                                                                                                              |
| 3       | Laurus Specialty Chemicals Private Limited                                  | U24110TG2022PTC168791 | Subsidiary                                                     | 100%                                                       |                                                                                                                              |
| 4       | Laurus Bio Private Limited                                                  | U02423KA2005PTC036770 | Subsidiary                                                     | 76.32%                                                     |                                                                                                                              |
| 5       | Immunoadoptive Cell Therapy Private Limited                                 | U74999MH2018PTC315497 | Associate                                                      | 34.89%                                                     |                                                                                                                              |
| 6       | Ethan Energy India Private Limited                                          | U40100TG2018FTC125395 | Associate                                                      | 26%                                                        |                                                                                                                              |
| 7       | Laurus Generics SA (Pty) Ltd                                                |                       | Subsidiary                                                     | 100%                                                       |                                                                                                                              |
| 8       | Laurus Holdings Limited                                                     |                       | Subsidiary                                                     | 100%                                                       |                                                                                                                              |
| 9       | Laurus Generics GmbH                                                        |                       | Step Down Subsidiary                                           | 100%                                                       |                                                                                                                              |
| 10      | Laurus Generics Inc                                                         |                       | Step Down Subsidiary                                           | 49.24% Directly and 50.76% through Laurus Holdings Limited |                                                                                                                              |
| 11      | KRKA Pharma Private Limited                                                 | U21000TS2024FTC184449 | Joint Venture                                                  | 49%                                                        |                                                                                                                              |

### VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes  
 (ii) Turnover (in ₹) 5,217 crores  
 (iii) Net worth (in ₹) 4,564 crores

### VII. Transparency and Disclosures Compliances

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

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No)<br><br>(If Yes, then provide web-link for grievance redress policy) | FY 25 Current Financial Year               |                                                              |         | FY 24 Previous Financial Year              |                                                              |         |
|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------|---------|--------------------------------------------|--------------------------------------------------------------|---------|
|                                                   |                                                                                                                     | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities                                       | Yes                                                                                                                 | NIL                                        | NIL                                                          | NA      | NIL                                        | NIL                                                          | NA      |
| Investors (other than shareholders)               | Yes                                                                                                                 | NIL                                        | NIL                                                          | NA      | NIL                                        | NIL                                                          | NA      |
| Shareholders                                      | Yes                                                                                                                 | NIL                                        | NIL                                                          | NA      | NIL                                        | NIL                                                          | NA      |
| Employees and workers                             | Yes                                                                                                                 | NIL                                        | NIL                                                          | NA      | NIL                                        | NIL                                                          | NA      |
| Customers                                         | Yes                                                                                                                 | NIL                                        | NIL                                                          | NA      | NIL                                        | NIL                                                          | NA      |
| Value Chain Partners                              | Yes                                                                                                                 | NIL                                        | NIL                                                          | NA      | NIL                                        | NIL                                                          | NA      |
| Other (please specify)                            | NIL                                                                                                                 | NIL                                        | NIL                                                          | NA      | NIL                                        | NIL                                                          | NA      |

#### Policies:

Community: [https://www.lauruslabs.com/Investors/PDF/Policies/Corporate\\_Social\\_Responsibility\\_Policy.pdf](https://www.lauruslabs.com/Investors/PDF/Policies/Corporate_Social_Responsibility_Policy.pdf)

Investor & Shareholders: [https://www.lauruslabs.com/investors\\_home.html](https://www.lauruslabs.com/investors_home.html)

Employees & workers: <https://www.lauruslabs.com/Investors/PDF/Policies/PGH.pdf>

Customers : Customer feedback policy



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**26. Overview of the entity’s material responsible business conduct issues**

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

Our approach to materiality: At Laurus Labs, we acknowledge our responsibility to meet stakeholder expectations to position our business better and enhance the value we create. The materiality assessment has allowed us to comprehend stakeholder concerns and helps in developing a strategy that fits our business, prioritising the most relevant topics and impact. We performed a sustainability-related materiality assessment to identify the sustainability issues that are most critical to our business and our stakeholders. This process assists us in identifying sustainability focus areas and informs our strategy and the content of our reporting.

We align our identification of material sustainability topics with the GRI Universal Standards considering information relating to the pharmaceutical sector, our regulatory requirements and matters raised during engagements with our people and our external stakeholders. This year we’ve focused on five top priority areas i.e. product safety, ownership and control, waste management and circularity, leadership policy and oversight on sustainability, tax transparency and labelling, protection of human rights and occupational health and safety. More information on our sustainability materiality assessment process and outcomes can be found in our Integrated Report.

| Sr. No | Material Issue Identified            | Risk / Opportunity | Rational for identifying risk or opportunity                                                                                                                                                                               | In case of risk approach to adapt or mitigate                                                                                                                                                                                                      | Financial implication of risk or opportunity |
|--------|--------------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| 01     | Environment, Health and Safety (EHS) | Risk               | Operations are subjected to varieties of regional and global governmental, and non-governmental EHS rules and regulations.                                                                                                 | <ul style="list-style-type: none"> <li>Improving focus on sustainable energy</li> <li>Strengthening and promoting a safety culture programme and awareness across the company</li> <li>Conducting periodic audits in high-risk sites</li> </ul>    | Risk                                         |
| 02     | Industry risk                        | Risk               | Sectoral and market downturns could have potential and immediate impact on company performance                                                                                                                             | <ul style="list-style-type: none"> <li>Analysing industry and pharmaceutical trends and periodic horizon scanning</li> <li>Ongoing plans to implement a business continuity plan to minimise risks</li> </ul>                                      | Risk                                         |
| 03     | Regulatory risk                      | Risk               | The pharmaceutical sector is highly regulated and it is under continual surveillance and scrutiny by regulatory bodies and authorities. Inability to meet requirements may have potential negative impacts on the business | <ul style="list-style-type: none"> <li>Improving compliance/regulatory requirements review mechanism</li> <li>Utilising the information management system to detect changes in the regulatory environment and their impact periodically</li> </ul> | Risk                                         |

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| Sr. No | Material Issue Identified               | Risk / Opportunity | Rational for identifying risk or opportunity                                                                                                                | In case of risk approach to adapt or mitigate                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Financial implication of risk or opportunity |
|--------|-----------------------------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| 04     | Competition risk                        | Risk               | Market presence and penetration can be affected by domestic and international competitions                                                                  | <ul style="list-style-type: none"> <li>• Building economies of scale in manufacturing, distribution and procurement to maintain cost advantage</li> <li>• Strengthening long-term relationships with key customers by offering better quality and service know-how</li> <li>• Introducing cost improvement initiatives and enhancing manufacturing efficiency at plants</li> <li>• Undertaking R&amp;D initiatives, focusing on optimising raw material consumption and increasing manufacturing capability</li> </ul> | Risk                                         |
| 05     | Innovation risk                         | Risk               | Development of innovative products is critical in improving the product portfolio of the company, Lack of innovation may negatively affect business growth. | <ul style="list-style-type: none"> <li>• Ensuring R&amp;D capabilities and proven track record in filing, approval and commercialisation of niche products and processes.</li> <li>• Improving internal capabilities, know-how and enhancing process optimisation to strengthen market leadership</li> </ul>                                                                                                                                                                                                           | Risk                                         |
| 06     | Financial risks                         | Risk               | The foreign exchange rate fluctuations could impact our company's net expenses and other future investments.                                                | <ul style="list-style-type: none"> <li>• Implementing a strong currency hedging plan/ strategy and periodically evaluating derivatives to address risks</li> </ul>                                                                                                                                                                                                                                                                                                                                                     | Risk                                         |
| 07     | Capacity planning and Optimisation risk | Risk               | Inability to meet dynamic customer needs can impact business growth                                                                                         | <ul style="list-style-type: none"> <li>• Tracking trends and horizon scanning to keep up with the market and deliver and satisfy customer needs</li> <li>• Implementing plans to ensure plant capacities meet market expectations</li> <li>• Process optimisation and improving efficiency to reduce production related risks such as plant malfunctions</li> </ul>                                                                                                                                                    | Risk                                         |
| 08     | Operational risk                        | Risk               | Efficiency and effectiveness of business operations can be significantly impacted if and when vendor customer relations are not managed effectively         | <ul style="list-style-type: none"> <li>• Stabilising vendor risks and challenges by the implementation of action plans</li> <li>• Forging long-term partnerships with regional and global pharmaceutical companies to ensure revenue visibility</li> </ul>                                                                                                                                                                                                                                                             | Risk                                         |



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## 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  |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----|------------------------------------|----------------------|----------------------|------------------------------------|-----|------------------------------------|-----|--|
| <b>Policy and Management Processes</b>                                                                                                                                                                                                                                    |                                                                                             |     |                                    |                      |                      |                                    |     |                                    |     |  |
| 1. a. Whether your entity’s policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)                                                                                                                                                            | Yes                                                                                         | No  | Yes                                | No formal policy yet | No formal policy yet | Yes                                | No  | Yes                                | No  |  |
| b. Has the policy been approved by the Board? (Yes/No)                                                                                                                                                                                                                    | Approved by HOD                                                                             | No  | Yes                                | No                   | No                   | Yes                                | No  | Yes                                | No  |  |
| c. Web Link of the Policies, if available                                                                                                                                                                                                                                 | Pls refer Policy A below the table                                                          | No  | Pls refer Policy A below the table | No                   | No                   | Pls refer Policy B below the table | NA  | Pls refer Policy c below the table | No  |  |
| 2. Whether the entity has translated the policy into procedures. (Yes / No)                                                                                                                                                                                               | Yes                                                                                         | No  | Yes                                | No                   | No                   | Yes                                | No  | Yes                                | No  |  |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No)                                                                                                                                                                                                 | Yes                                                                                         | No  | No                                 | No                   | No                   | Yes                                | No  | No                                 | No  |  |
| 4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, and Trustee) standards guidelines (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | Yes, We follow GRI                                                                          | No  | Yes. We follow ISO45001            | No                   | No                   | Yes ISO14001                       | No  | Yes                                | No  |  |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any.                                                                                                                                                                              | Nil                                                                                         | Nil | Nil                                | Nil                  | Nil                  | Nil                                | Nil | Nil                                | Nil |  |
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.                                                                                                                                         | Nil                                                                                         | Nil | Nil                                | Nil                  | Nil                  | Nil                                | Nil | Nil                                | Nil |  |
| <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 Chairman’s statement in page number 14      |                                                                                             |     |                                    |                      |                      |                                    |     |                                    |     |  |
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).                                                                                                                                             | Dr. Satyanarayana Chava, Executive Director and Chief Executive Officer                     |     |                                    |                      |                      |                                    |     |                                    |     |  |
| 9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, details.                                                                                                       | Yes. Dr. Satyanarayana Chava, Executive Director and Chief Executive Officer is responsible |     |                                    |                      |                      |                                    |     |                                    |     |  |

Policy A: [https://www.lauruslabs.com/images/pdfs/Business\\_Code\\_of\\_Conduct\\_and\\_Ethics\\_Policy.pdf](https://www.lauruslabs.com/images/pdfs/Business_Code_of_Conduct_and_Ethics_Policy.pdf)

Policy B: [https://www.lauruslabs.com/images/pdfs/EHSS\\_Policy.pdf](https://www.lauruslabs.com/images/pdfs/EHSS_Policy.pdf)

Policy C: [https://www.lauruslabs.com/Investors/PDF/Policies/Corporate\\_Social\\_Responsibility\\_Policy.pdf](https://www.lauruslabs.com/Investors/PDF/Policies/Corporate_Social_Responsibility_Policy.pdf)

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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                                                                                                       | Business Steering Committee                                                                                                                                                                                                                                                                 |     |     |     |     |     |     |     |     | Annually                                                                 |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances                                              | Yes                                                                                                                                                                                                                                                                                         | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |                                                                          |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| 11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, Name of the agency. | <table border="1"> <thead> <tr> <th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th> </tr> </thead> <tbody> <tr> <td>No</td><td>No</td><td>No</td><td>No</td><td>No</td><td>No</td><td>No</td><td>No</td><td>No</td> </tr> </tbody> </table> |     |     |     |     |     |     |     |     |                                                                          |    |    |    |    |    |    |    |    | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | No | No | No | No | No | No | No | No | No |
| P1                                                                                                                                                            | P2                                                                                                                                                                                                                                                                                          | P3  | P4  | P5  | P6  | P7  | P8  | P9  |     |                                                                          |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| No                                                                                                                                                            | No                                                                                                                                                                                                                                                                                          | No  | No  | No  | No  | No  | No  | No  |     |                                                                          |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| 12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:                                            | <table border="1"> <thead> <tr> <th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th> </tr> </thead> <tbody> <tr> <td>No</td><td>No</td><td>No</td><td>No</td><td>No</td><td>No</td><td>No</td><td>No</td><td>No</td> </tr> </tbody> </table> |     |     |     |     |     |     |     |     |                                                                          |    |    |    |    |    |    |    |    | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | No | No | No | No | No | No | No | No | No |
| P1                                                                                                                                                            | P2                                                                                                                                                                                                                                                                                          | P3  | P4  | P5  | P6  | P7  | P8  | P9  |     |                                                                          |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| No                                                                                                                                                            | No                                                                                                                                                                                                                                                                                          | No  | No  | No  | No  | No  | No  | No  |     |                                                                          |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| <b>Questions</b>                                                                                                                                              |                                                                                                                                                                                                                                                                                             |     |     |     |     |     |     |     |     |                                                                          |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| The entity does not consider the Principles material to its business (Yes/No)                                                                                 | 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 Company has no direct policies. However, our ESG initiatives are mostly in alignment with the goals of these 9 policies                                                                                                                                                                 |     |     |     |     |     |     |     |     |                                                                          |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| The entity does not have the financial or/human and technical resources available for the task (Yes/No)                                                       | No                                                                                                                                                                                                                                                                                          |     |     |     |     |     |     |     |     |                                                                          |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| It is planned to be done in the next financial year (Yes/No)                                                                                                  | The Company has plans to implement these policies going forward                                                                                                                                                                                                                             |     |     |     |     |     |     |     |     |                                                                          |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Any other reason (please specify)                                                                                                                             | Nil                                                                                                                                                                                                                                                                                         |     |     |     |     |     |     |     |     |                                                                          |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |



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### 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 categorised 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 Indicators

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

| Segment                                     | Total number of training and awareness programmes held                       | Topics / principles covered under the training and its impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | %age of persons in respective category covered by the awareness programmes |
|---------------------------------------------|------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| Board of Directors                          | Nil                                                                          | NA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | NA                                                                         |
| Key Managerial Personnel                    | Nil                                                                          | NA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | NA                                                                         |
|                                             |                                                                              | <b>Trainings by Board of Directors</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                            |
| Employees & Workers other than BoD and KMPs | 3 sessions were conducted, accommodating approximately 100 Senior employees. | 1) Regulatory Inspection trends and readiness, current expectations of agencies on cGMP, Investigations, Cleaning, and Data Integrity.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 25                                                                         |
|                                             | 2 Sessions were conducted, accommodating 78 Senior employees.                | 2) Improvements in Lab investigations, finding the appropriate root cause, and preventive action                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 50                                                                         |
|                                             |                                                                              | <b>Employees &amp; Workers other than BoD and KMPs</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                            |
|                                             | 3,61,074 training sessions were conducted for approximately 6546 employees.  | 1) The employees/operators’ training is being controlled through the electronic system known as LMS ( Learning Management System)<br><br>This system manages employee training in a comprehensive approach that ensures employees receive the necessary training and certifications to perform their roles effectively and safely. The LMS generates and tracks various types of training, including <ul style="list-style-type: none"> <li>• Induction Training</li> <li>• Standard Operating Procedures (SOPs)</li> <li>• current Good Manufacturing Practices (cGMP)</li> <li>• External Training</li> <li>• Miscellaneous Training</li> <li>• Practical demo sessions</li> <li>• Unscheduled Training</li> <li>• General Training (Prevention of Sexual Harassment (POSH))</li> </ul> The LMS schedules these trainings according to employees’ roles, job responsibilities, and regulatory requirements, ensuring that they receive timely and appropriate training throughout their tenure with the company.<br><br>Additionally, the system tracks employees’ progress, completion status, and certification, facilitating compliance and audit readiness.<br><br>Overall, using an LMS streamlines the training process, enhances compliance, and contributes to a well-trained and knowledgeable workforce. | 96                                                                         |

## Business Responsibility & Sustainability Reporting

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): **NIL**

| 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              | NIL                                                                 | NIL             | NA                | NA                                     |
| Settlement      | NA              | NIL                                                                 | NIL             | NA                | NA                                     |
| Compounding fee | NA              | NIL                                                                 | NIL             | 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 | NA              | NIL                                                                 |  | NA                | NA                                     |
| Punishment   | NA              | NIL                                                                 |  | NA                | NA                                     |

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. **NIL**

| Case Details | Name of the regulatory/ enforcement agencies/ judicial institutions |
|--------------|---------------------------------------------------------------------|
| NA           | NA                                                                  |

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**

[https://www.lauruslabs.com/images/pdfs/Business\\_Code\\_of\\_Conduct\\_and\\_Ethics\\_Policy.pdf](https://www.lauruslabs.com/images/pdfs/Business_Code_of_Conduct_and_Ethics_Policy.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: **NIL**

|           | FY 25 (Current Financial Year) | FY 24 (Previous Financial Year) |
|-----------|--------------------------------|---------------------------------|
| Directors | NIL                            | NIL                             |
| KMPs      | NIL                            | NIL                             |
| Employees | NIL                            | NIL                             |
| Workers   | NIL                            | NIL                             |

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

|                                                                                              | FY 25 (Current Financial Year) |         | FY 24 (Previous Financial Year) |         |
|----------------------------------------------------------------------------------------------|--------------------------------|---------|---------------------------------|---------|
|                                                                                              | Number                         | Remarks | Number                          | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | NIL                            | NA      | NIL                             | NA      |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs      | NIL                            | NA      | NIL                             | NA      |

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. **NIL**



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

|                                     | FY 25 (Current Financial Year) | FY 24 (Previous Financial Year) |
|-------------------------------------|--------------------------------|---------------------------------|
| Number of days of accounts payables | 145                            | 123                             |

9. Open-ness of business

| Parameter                  | Metrics                                                                                  | FY 25 (Current Financial Year) | FY 24 (Previous Financial Year) |
|----------------------------|------------------------------------------------------------------------------------------|--------------------------------|---------------------------------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases                                 | 41%                            | 41%                             |
|                            | b. Number of trading houses where purchases are made from                                | 305                            | 381                             |
|                            | c. Purchases from top 10 trading houses as % of total purchases from trading houses      | 49%                            | 52%                             |
| Concentration of Sales     | a. Sales to dealers / distributors as % of total sales                                   | 0.10%                          | 0.11%                           |
|                            | b. Number of dealers / distributors to whom sales are made                               | 1                              | 1                               |
|                            | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors  | 100%                           | 100%                            |
| Share of RPTs in           | a. Purchases (Purchases with related parties / Total Purchases)                          | 4.06%                          | 3.16%                           |
|                            | b. Sales (Sales to related parties / Total Sales)                                        | 4.53%                          | 3.85%                           |
|                            | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | 94.86%                         | 92.41%                          |
|                            | d. Investments (Investments in related parties / Total Investments made)                 | 99.54%                         | 99.46%                          |

- Purchases from trading houses – The Company has evaluated its vendors/ suppliers of raw material and packing material for the purposes of identification and reporting of Trading Houses.
- Sales to Dealers/Distributors – The nature of Sales made by the Company are largely direct sales, sales to dealers and distributors is limited to only one customer, wherein, it is low both in terms of value and volume

**Leadership Indicators**

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

| Total number of awareness programs held                                                                                                                                                                          | Topics / principles covered under meeting                                                                                                                                                                                                                                                                                                  | %age of value chain partners covered by value of business done with such partners under the awareness programs |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|
| 1) One Training Session was conducted with the elected Strategic supplier base which clearly explained the key areas of Laurus Code of conduct and the necessity to assess, monitor and improve on these aspects | Laurus Supplier Code of Conduct encompasses the following aspects of Sustainability<br>1) Business Ethics<br>2) Human rights                                                                                                                                                                                                               | 60%                                                                                                            |
| 2) We engage with the Strategic supplier base on individual basis to make them aware of Laurus expectations on Sustainable practices and get their feedback                                                      | 3) Employment Practices<br>4) Environment<br>5) Health & Safety<br>6) Supporting Communities<br><br>Laurus had identified key strategic suppliers and have evaluated their Sustainability practices through Supplier assessment framework. The strategic suppliers were classified as critical and non-critical based on various criteria. |                                                                                                                |

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. Declaration and recusing the respective board members in discussions and voting.

## Business Responsibility & Sustainability Reporting

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

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

| Category | Current Financial Year | Previous Financial Year | Details of improvements in environmental and social impacts |
|----------|------------------------|-------------------------|-------------------------------------------------------------|
| R&D      | 5.36 %                 | 7.29 %                  | Investments in Gene Therapy                                 |
| Capex    | NIL                    | NIL                     |                                                             |

- Does the entity have procedures in place for sustainable sourcing? **Yes**
  - If yes, what percentage of inputs were sourced sustainably? **60% (as per Sustainability Report for FY24)**
- 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.

In keeping with our focus on sustainable company operations, Laurus Labs strives to reduce waste generated at the source whenever possible and recycle the residual waste. A considerable portion of the waste generated in the pharmaceutical industry is categorised as hazardous and must be handled with caution. We ensure that the waste generated by our operations is effectively monitored and disposed of in accordance with all relevant regulatory standards.

We also regularly monitor our waste management systems and procedures to ensure that the waste generated throughout our sites undergoes proper and safe treatment. Solvent recovery systems deployed at our API locations allow predefined volumes of used solvent to be recovered. Our operational efficiency allows us to use resources conservatively and reduce waste. We comply with all the local and national regulations, in addition to adopting global standards in safe handling and disposal of emissions and effluents.

- 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. No

#### Leadership Indicators

- 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? NIL

| 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. |
|----------|--------------------------|---------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------------|
| NA       | NA                       | NA                              | NA                                                                       | NA                                                        | NA                                                                           |

- 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. **NIL**

| Name of Product / Service | Description of the risk / concern | Action Taken |
|---------------------------|-----------------------------------|--------------|
| NA                        | NA                                | NA           |

- 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 25 Current Financial Year                         | FY 24 Previous Financial Year |
| Total Recycled input material | 143,867.7 MT                                         | 160,252.2 MT                  |



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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: **NIL**

|                                | FY 25 Current Financial Year |          |                 | FY 24 Previous Financial Year |          |                 |
|--------------------------------|------------------------------|----------|-----------------|-------------------------------|----------|-----------------|
|                                | Re-Used                      | Recycled | Safely Disposed | Re-Used                       | Recycled | Safely Disposed |
| Plastics (including packaging) | NIL                          | NIL      | NIL             | NIL                           | NIL      | NIL             |
| E-waste                        | NIL                          | NIL      | NIL             | NIL                           | NIL      | NIL             |
| Hazardous waste                | NIL                          | NIL      | NIL             | NIL                           | NIL      | NIL             |
| Other waste                    | NIL                          | NIL      | NIL             | NIL                           | NIL      | NIL             |

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

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

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

**Essential Indicator**

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 |             |
|                                       |              | Number (B)                | % (B / A)   | Number (C)         | % (C / A)   | Number (D)         | % (D / A)   | Number (E)         | % (E / A)   | Number (F)          | % (F / A)   |
| <b>Permanent employees</b>            |              |                           |             |                    |             |                    |             |                    |             |                     |             |
| Male                                  | 5,695        | 5,695                     | 100%        | 5,695              | 100%        | NA                 | NA          | 5,695              | 100%        | NA                  | NA          |
| Female                                | 472          | 472                       | 100%        | 472                | 100%        | 472                | 100%        | NA                 | NA          | 472                 | 100%        |
| <b>Total</b>                          | <b>6,167</b> | <b>6,167</b>              | <b>100%</b> | <b>6,167</b>       | <b>100%</b> | <b>472</b>         | <b>100%</b> | <b>5,695</b>       | <b>100%</b> | <b>472</b>          | <b>100%</b> |
| <b>Other than Permanent employees</b> |              |                           |             |                    |             |                    |             |                    |             |                     |             |
| Male                                  | NIL          | NIL                       | NIL         | NIL                | NIL         | NIL                | NIL         | NIL                | NIL         | NIL                 | NIL         |
| Female                                | NIL          | NIL                       | NIL         | NIL                | NIL         | NIL                | NIL         | NIL                | NIL         | NIL                 | NIL         |
| <b>Total</b>                          | <b>NIL</b>   | <b>NIL</b>                | <b>NIL</b>  | <b>NIL</b>         | <b>NIL</b>  | <b>NIL</b>         | <b>NIL</b>  | <b>NIL</b>         | <b>NIL</b>  | <b>NIL</b>          | <b>NIL</b>  |

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

| Category                            | Total (A)  | % of workers covered by |            |                    |             |                    |            |                    |            |                     |             |
|-------------------------------------|------------|-------------------------|------------|--------------------|-------------|--------------------|------------|--------------------|------------|---------------------|-------------|
|                                     |            | Health insurance        |            | Accident insurance |             | Maternity benefits |            | Paternity Benefits |            | Day Care facilities |             |
|                                     |            | Number (B)              | % (B / A)  | Number (C)         | % (C / A)   | Number (D)         | % (D / A)  | Number (E)         | % (E / A)  | Number (F)          | % (F / A)   |
| <b>Permanent workers</b>            |            |                         |            |                    |             |                    |            |                    |            |                     |             |
| Male                                | NIL        | NIL                     | NIL        | NIL                | NIL         | NIL                | NIL        | NIL                | NIL        | NIL                 | NIL         |
| Female                              | NIL        | NIL                     | NIL        | NIL                | NIL         | NIL                | NIL        | NIL                | NIL        | NIL                 | NIL         |
| <b>Total</b>                        | <b>NIL</b> | <b>NIL</b>              | <b>NIL</b> | <b>NIL</b>         | <b>NIL</b>  | <b>NIL</b>         | <b>NIL</b> | <b>NIL</b>         | <b>NIL</b> | <b>NIL</b>          | <b>NIL</b>  |
| <b>Other than Permanent workers</b> |            |                         |            |                    |             |                    |            |                    |            |                     |             |
| Male                                | NIL        | NIL                     | NIL        | 6,220              | 100%        | NIL                | NIL        | NIL                | NIL        | NIL                 | NIL         |
| Female                              | NIL        | NIL                     | NIL        | 80                 | 100%        | NIL                | NIL        | NIL                | NIL        | 80                  | 100%        |
| <b>Total</b>                        | <b>NIL</b> | <b>NIL</b>              | <b>NIL</b> | <b>6,300</b>       | <b>100%</b> | <b>NIL</b>         | <b>NIL</b> | <b>NIL</b>         | <b>NIL</b> | <b>80</b>           | <b>100%</b> |

**Note:** Workers are not on payroll of Laurus, other benefits will be taken care by contractor

## Business Responsibility & Sustainability Reporting

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

|                                                                             | FY 25 Current Financial Year | FY 24 Previous Financial Year |
|-----------------------------------------------------------------------------|------------------------------|-------------------------------|
| Cost incurred on well-being measures as a % of total revenue of the company | 1.50%                        | 1.67%                         |

The well-being costs mentioned include expenses for bus transportation and canteen facilities provided to both employees and workers. Additionally, health insurance, general medical expenses, and maternity and paternity benefits are extended to employees.

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

| Benefits                | FY 25 Current Financial Year                       |                                                |                                                      | FY 24 Previous Financial Year                      |                                                |                                                      |
|-------------------------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|
|                         | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF                      | 100%                                               | NA                                             | YES                                                  | 100%                                               | NA                                             | YES                                                  |
| Gratuity                | 40%                                                | NA                                             | NA                                                   | 34%                                                | NA                                             | NA                                                   |
| ESI                     | 17%                                                | NA                                             | YES                                                  | 23%                                                | NA                                             | YES                                                  |
| Others – please specify | --                                                 | --                                             | --                                                   | --                                                 | --                                             | NA                                                   |

Statutory benefits to workers as per applicable laws being reimbursed by Company to the agencies for contract workers.

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**

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**

<https://www.lauruslabs.com/Investors/PDF/Policies/NDP.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%                | 100%           | NA                  | NA             |
| Female       | 67%                 | 100%           | NA                  | NA             |
| <b>Total</b> | <b>97%</b>          | <b>100%</b>    | <b>NA</b>           | <b>NA</b>      |

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              | NA                                                           |
| Other than Permanent Workers   | YES                                                          |
| Permanent Employees            | YES                                                          |
| Other than Permanent Employees | YES                                                          |



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

| Category                         | FY 25 (Current Financial Year)                       |                                                                                                |           | FY 24 (Previous Financial Year)                      |                                                                                                |           |
|----------------------------------|------------------------------------------------------|------------------------------------------------------------------------------------------------|-----------|------------------------------------------------------|------------------------------------------------------------------------------------------------|-----------|
|                                  | Total employees / workers in respective category (A) | No. of employees / workers in respective category, who are part of association(s) or Union (B) | % (B / A) | Total employees / workers in respective category (C) | No. of employees / workers in respective category, who are part of association(s) or Union (D) | % (D / C) |
| <b>Total Permanent Employees</b> |                                                      |                                                                                                |           |                                                      |                                                                                                |           |
| Male                             |                                                      | NIL                                                                                            |           |                                                      | NIL                                                                                            |           |
| Female                           |                                                      | NIL                                                                                            |           |                                                      | NIL                                                                                            |           |
| <b>Total Permanent Workers</b>   |                                                      |                                                                                                |           |                                                      |                                                                                                |           |
| Male                             |                                                      | NIL                                                                                            |           |                                                      | NIL                                                                                            |           |
| Female                           |                                                      | NIL                                                                                            |           |                                                      | NIL                                                                                            |           |

8. Details of training given to employees and workers:

| Category         | FY 25 Current Financial Year |                               |             |                      |             | FY 24 Previous Financial Year |                               |             |                      |             |
|------------------|------------------------------|-------------------------------|-------------|----------------------|-------------|-------------------------------|-------------------------------|-------------|----------------------|-------------|
|                  | Total (A)                    | On Health and safety measures |             | On Skill upgradation |             | Total (D)                     | On Health and safety measures |             | On Skill upgradation |             |
|                  |                              | No. (B)                       | % (B / A)   | No. (C)              | % (C / A)   |                               | No. (E)                       | % (E / D)   | No. (F)              | % (F / D)   |
| <b>Employees</b> |                              |                               |             |                      |             |                               |                               |             |                      |             |
| Male             | 5,695                        | 5,695                         | 100%        | 5,695                | 100%        | 5,567                         | 5,567                         | 100%        | 5,567                | 100%        |
| Female           | 472                          | 472                           | 100%        | 472                  | 100%        | 440                           | 440                           | 100%        | 440                  | 100%        |
| <b>Total</b>     | <b>6,167</b>                 | <b>6,167</b>                  | <b>100%</b> | <b>6,167</b>         | <b>100%</b> | <b>6,007</b>                  | <b>6,007</b>                  | <b>100%</b> | <b>6,007</b>         | <b>100%</b> |
| <b>Workers</b>   |                              |                               |             |                      |             |                               |                               |             |                      |             |
| Male             | NIL                          | NIL                           | NIL         | NIL                  | NIL         | NIL                           | NIL                           | NIL         | NIL                  | NIL         |
| Female           | NIL                          | NIL                           | NIL         | NIL                  | NIL         | NIL                           | NIL                           | NIL         | NIL                  | NIL         |
| <b>Total</b>     | <b>NIL</b>                   | <b>NIL</b>                    | <b>NIL</b>  | <b>NIL</b>           | <b>NIL</b>  | <b>NIL</b>                    | <b>NIL</b>                    | <b>NIL</b>  | <b>NIL</b>           | <b>NIL</b>  |

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

| Category         | FY 25 Current Financial Year |              |             | FY 24 Previous Financial Year |              |             |
|------------------|------------------------------|--------------|-------------|-------------------------------|--------------|-------------|
|                  | Total (A)                    | No. (B) %    | (B / A)     | Total (C)                     | No. (D)      | (D / C)     |
| <b>Employees</b> |                              |              |             |                               |              |             |
| Male             | 5,695                        | 5,695        | 100%        | 5,567                         | 5,567        | 100%        |
| Female           | 472                          | 472          | 100%        | 440                           | 440          | 100%        |
| <b>Total</b>     | <b>6,167</b>                 | <b>6,167</b> | <b>100%</b> | <b>6,007</b>                  | <b>6,007</b> | <b>100%</b> |
| <b>Workers</b>   |                              |              |             |                               |              |             |
| Male             | NIL                          | NIL          | NIL         | NIL                           | NIL          | NIL         |
| Female           | NIL                          | NIL          | NIL         | NIL                           | NIL          | NIL         |
| <b>Total</b>     | <b>NIL</b>                   | <b>NIL</b>   | <b>NIL</b>  | <b>NIL</b>                    | <b>NIL</b>   | <b>NIL</b>  |

## Business Responsibility & Sustainability Reporting

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, all units are certified with ISO 45001:2018. We carry out internal audits to check the effectiveness of EHSMS periodically. Trained EHSMS coordinators and internal auditors are appointed to implement OHSMS.**

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

**Various standard operating procedures such as (EHS/004: EHS Risk Assessment and EHS/028: EHS Internal audits, inspection) implementing to identify work related hazards and their associated risks. Before execution of any process we carry out the activity based risk assessment (ABRA) for non-process activities, HAZOP study (Hazard Operability) for process activities and ERA (Exposure Risk Assessment). We implement all recommendations to ensure the process is safe before execution. We have implemented change control program where all changes (which may create potential risks) are assessed prior to implementation and after thorough review, all changes are accepted. We follow line management responsibility approach in implementing safety and hence we engage our employees as One Day safety officer from other functions to identify unsafe situations. EHS department takes round on the shop floor and highlights the unsafe situations as well.**

**We have engaged few employees as safety champion and they are available in each shift, observe and highlight all unsafe situations. These observations are reviewed by their respective Block in-charge followed by unit EHS lead.**

**Also we trained many of our employees on behavior based safety and scheduling them to go for Safety Conversation once in a week. They will interact with person on the shop floor and identify the root cause of the noncompliance.**

**We carry out different audits such as intra unit audit, audits from central EHS team and audits with the third party to improve our EHSMS.**

- c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. **(Yes/ No)**

**Yes, SOP EHS 028: EHS Internal Audit, Inspections, NC, and CAPA is in place. We encourage our workers to report all unsafe observations immediately. We have engaged our employees as safety champion who are reporting in each shift, takes round on the shop floor, monitors critical activities and reports all unsafe situations. Also we have dedicated EHS department who takes frequent rounds in shop floor to identify unsafe situations.**

**SOP EHS 007: EHS Committee is in place. We have EHS committee members who highlight all unsafe situations to the EHS Department and in EHS committee as well.**

**We have implemented Safety Suggestion Scheme and installed safety suggestion box at the main gate and encourage workers to share suggestions. EHS department collects all suggestions and take action accordingly. We do encourage workers to share suggestions during different EHS promotional activities such as National Safety Day celebration, World Environment Day Celebration etc. and EHS department also awards the worker to promote EHS culture.**

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

**Yes, the employees/ workers of the entity have access to non-occupational medical and healthcare services. All employees are covered under health insurance, statutory health insurance (ESIC) as per eligibility, providing periodical health checkups and wellness programs.**

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

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

\*Including in the contract workforce

The reporting boundary for the above indicator includes the Company's manufacturing units.



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12. Describe the measures taken by the entity to ensure a safe and healthy work place.
- a. We have implemented various standard operating procedures (SOP) and Operational Control Procedures (OCP) to ensure safety at workplace.
  - b. Periodical trainings are given to all workers on safe practices.
  - c. Continuous inspections and periodical audits are carried out to identify all unsafe acts & conditions.
  - d. We are carrying out several audits in the specific areas by the third party to identify the gaps and to make further improvement.
  - e. Designed the workplace based on the latest statutory requirements and complying with all safety norms.
  - f. Process safety studies are carried out for all processes before execution, risk assessment is done to make the process safe. All process safety requirements are implemented. Workplace monitoring is carried out to improve the industrial hygiene.
  - g. EHS promotional activities are carried out to encourage safe practices and promote safety as a culture.
  - h. Periodical review meeting with senior management to improve safety requirement.
  - i. Emergency preparedness and response:
    - Fire protection which comprises of Detection, Alarm and Suppression system installed at all workplaces.
    - Four numbers of Multi-purpose Fire Tenders are in place.
    - All sites have Occupational Health Centers and Ambulances. Additionally, Two numbers of Advanced Life Support Ambulances are in place.
    - Emergency Response Teams on-site, who undergone a specific training from External Expert Agency.

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

|                    | FY 25 (Current Financial Year) |                                       |         | FY 24 (Previous Financial Year) |                                       |         |
|--------------------|--------------------------------|---------------------------------------|---------|---------------------------------|---------------------------------------|---------|
|                    | Filed during the year          | Pending resolution at the end of year | Remarks | Filed during the year           | Pending resolution at the end of year | Remarks |
| Working Conditions | NIL                            | NIL                                   |         | NIL                             | NIL                                   |         |
| Health & Safety    | 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 | 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.

**We implement all recommendations related to different safety audits, statutory audits and incidents. Best practices from other industries are implemented as well.**

**All recommendations related to risk assessments are implemented to make the process safe.**

## Business Responsibility & Sustainability Reporting

### Leadership Indicators

- 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).

**Yes, for both the employees and workers**

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

**The Company collects the proofs of deposits of statutory dues like payment challans etc. from the service value chain partners before releasing their bills regularly and ensures that the statutory dues have been deducted and deposited by the value chain partners with the relevant statutory authorities.**

- 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 25 (Current Financial Year)           | FY 24 (Previous Financial Year) | FY 25 (Current Financial Year)                                                                                                                    | FY 24 (Previous Financial Year) |
| Employees | NIL                                      | NIL                             | NIL                                                                                                                                               | NIL                             |
| Workers   | NIL                                      | NIL                             | NIL                                                                                                                                               | NIL                             |

- 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**

- 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 | We conduct yearly once sustainability assessment of our value chain partners, providing awareness program, conducting assessment. During the year 60% of our value chain partners have been assessed. |
| Working Conditions          |                                                                                                                                                                                                       |

- Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners. : **No**

### PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

#### Essential Indicators

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

**Our stakeholders includes Individuals, Groups, Companies or institutions that are part of our value chain.**

**We follow the process of identification of the stakeholders is defined by their interest, impact and participation in operations of the Company including engagement on various environmental, social and governance matters and we classify accordingly. Our operations are integrated with stakeholder needs, interests and expectations.**

**Over the years we have developed firm-level processes to encourage open and constructive interaction with our stakeholders. It reinforces our understanding of relevant matters and helps us identify those attributes of stakeholders that make them important to our business and necessitate meaningful engagement. Engaging with stakeholders provides us an opportunity to serve them in the best sustainable way and redefine our strategies to deliver the maximum value. By Partnering with our stakeholders, we involve them in the decision making, product and process improvement and create an enabling environment to do better together.**

**Our sustainability programme brings together stakeholders from across the pharmaceutical value chain to identify and address the industry’s most pressing environmental issues. One-on-one meetings, annual general meetings, training, group discussions, surveys, and supplier and custodial relationships are all examples of systematic channels of interaction with our stakeholders integrated throughout our business operations.**

**At a strategic level, stakeholder issues are examined and taken into account. The stakeholder engagement framework represents how we connect with our stakeholders and address their major problems. The table below details the various stakeholder groups that have had direct or indirect contact with Laurus Labs, as well as their ways of involvement and key concerns.**



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

| Stakeholder Group                                   | Whether identified as Vulnerable & Marginalised Group (Yes/No) | Channels of Communication (Email, SMS, Newspapers, Pamphlets, Advertisement, 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                                                                                                                                                                                                                                           |
|-----------------------------------------------------|----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Customers                                           | NO                                                             | <ul style="list-style-type: none"> <li>Customer audits</li> <li>One-on-one meetings</li> <li>Exhibitions</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Regular interval                                                                   | <ul style="list-style-type: none"> <li>Safety</li> <li>Customer data protection and privacy</li> <li>Product efficacy</li> <li>Quality</li> <li>Sustainable supplies</li> </ul>                                                                                                                                                           |
| Investors and Shareholders                          | NO                                                             | <ul style="list-style-type: none"> <li>Financial results/ investor calls</li> <li>Television and print media interviews</li> <li>Annual bankers meet, Attending investor conferences</li> <li>Calls with investors based on their request</li> <li>Email announcements</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                  | Quarterly & need basis                                                             | <ul style="list-style-type: none"> <li>Business growth/ profitability</li> <li>Newer opportunities</li> <li>Risk management,</li> <li>Governance</li> </ul>                                                                                                                                                                               |
| Government and NO regulators                        |                                                                | <ul style="list-style-type: none"> <li>Regulatory audits</li> <li>Engagement on a need basis</li> <li>Participation in forums</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | On need basis                                                                      | <ul style="list-style-type: none"> <li>Compliance</li> <li>Stipulated timely reporting</li> <li>Sustainable practices</li> <li>Inclusive growth</li> </ul>                                                                                                                                                                                |
| Employees                                           | NO                                                             | <ul style="list-style-type: none"> <li>Formal induction at the time of joining</li> <li>Technical and non-technical training programs</li> <li>Town hall meetings</li> <li>Operations review meetings</li> <li>Quarterly newsletters</li> <li>Intranet portal</li> <li>International Safety Day celebrations</li> <li>Laurus Labs Family Day—an annual cultural extravaganza</li> <li>Annual sports meet</li> <li>Programs and competitions for employees and their families</li> <li>Grievance redressal mechanism</li> <li>Continual feedback sessions</li> <li>Mailers on Safety, Health especially</li> <li>Feedback through Great Place to Work Survey</li> <li>COVID-19 awareness</li> </ul> | Frequently                                                                         | <ul style="list-style-type: none"> <li>Workplace safety, employee welfare, IR issues</li> <li>Professional growth</li> <li>Employee benefits and other facilities</li> <li>Diversity at the workplace</li> <li>Leadership connect sessions</li> <li>Equal opportunities</li> <li>Wages and benefits</li> <li>Work-life balance</li> </ul> |
| Business partners / suppliers and service providers | NO                                                             | <ul style="list-style-type: none"> <li>Contract agreements</li> <li>Global pharma meets</li> <li>Symposiums</li> <li>Seminars</li> <li>One-to-One meetings</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Regularly on need basis                                                            | <ul style="list-style-type: none"> <li>Payment processing cycles</li> <li>Business ethics and transparency</li> <li>Sustainability performance</li> </ul>                                                                                                                                                                                 |
| Communities and NGOs                                | NO                                                             | <ul style="list-style-type: none"> <li>Direct meets with local representatives</li> <li>Science exhibitions &amp; health camps</li> <li>Initiatives like community tree plantations, RO water facilities at public places, building community infrastructure, aid to government schools, hospitals and NGOs</li> <li>Collaboration with government/NGOs</li> </ul>                                                                                                                                                                                                                                                                                                                                 | Frequent and need basis                                                            | <ul style="list-style-type: none"> <li>Community development (education, healthcare, sanitation, water)</li> <li>Livelihood creation</li> <li>Other social benefits</li> <li>Local sourcing of labour</li> <li>Managing conflict</li> <li>Social licence to operate</li> </ul>                                                            |

## Business Responsibility & Sustainability Reporting

### 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.

**Our Board of Directors serves as a source of advice and counsel in ensuring highest levels of corporate governance through risk control and regulatory compliance. The Board of Directors oversees the organisational management to assure that all the stakeholder demands are met promptly. By responsibly addressing the concerns of the stakeholders in our value chain, the Board of Directors and the senior management team ensure that the long-term interests of multiple parties are recognised. The committees appointed by the board focus on specific areas where they can make informed decisions and provide recommendations to the board on the matters in their areas.**

**The Board commits to providing accurate and thorough financial and non-financial reporting, as well as a rigorous feedback mechanism. To protect stakeholder interests, we will adopt best practices for disclosures and be subject to internal and/or external assurance and governance procedures.**

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No).

**Yes**

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.

**Over the years we have developed firm-level processes to encourage open and constructive interaction with our stakeholders. It reinforces our understanding of relevant matters and helps us identify those attributes of stakeholders that make them important to our business and necessitate meaningful engagement. Engaging with stakeholders provides us an opportunity to serve them in the best sustainable way and redefine our strategies to deliver the maximum value. By partnering with our stakeholders, we involve them in the decision making, product and process improvement and create an enabling environment to do better together.**

**We have adopted a structured approach to materiality assessment aligned to the GRI standards and IR framework that includes identifying a broad umbrella of relevant issues and prioritising them based on changing business needs and stakeholder feedback.**

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

**At a strategic level, stakeholder issues are examined and taken into account. The stakeholder engagement framework represents how we connect with our stakeholders and address their major problems. The table provided in the principle 4 details the various stakeholder groups that have had direct or indirect contact with Laurus Labs, as well as their ways of involvement and key concerns.**

### PRINCIPLE 5: Businesses should respect and promote human rights

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 25 Current Financial Year |                                        |             | FY 24 Previous Financial Year |                                        |             |
|------------------------|------------------------------|----------------------------------------|-------------|-------------------------------|----------------------------------------|-------------|
|                        | Total (A)                    | No. of employees / workers covered (B) | % (B / A)   | Total (C)                     | No. of employees / workers covered (D) | % (D / C)   |
| <b>Employees</b>       |                              |                                        |             |                               |                                        |             |
| Permanent              | 6,167                        | 6,167                                  | 100%        | 6,007                         | 6007                                   | 100%        |
| Other than permanent   | Nil                          | Nil                                    | Nil         | Nil                           | Nil                                    | Nil         |
| <b>Total Employees</b> | <b>6,167</b>                 | <b>6,167</b>                           | <b>100%</b> | <b>6,007</b>                  | <b>6007</b>                            | <b>100%</b> |
| <b>Workers</b>         |                              |                                        |             |                               |                                        |             |
| Permanent              | Nil                          | Nil                                    | Nil         | Nil                           | Nil                                    | Nil         |
| Other than permanent   | 6,300                        | 6,300                                  | 100%        | 5,623                         | 5623                                   | 100%        |
| <b>Total Workers</b>   | <b>6,300</b>                 | <b>6,300</b>                           | <b>100%</b> | <b>5,623</b>                  | <b>5,623</b>                           | <b>100%</b> |

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

| Category                    | FY 25 Current Financial Year |                       |           |                        |           | FY 24 Previous Financial Year |                       |           |                        |           |
|-----------------------------|------------------------------|-----------------------|-----------|------------------------|-----------|-------------------------------|-----------------------|-----------|------------------------|-----------|
|                             | Total (A)                    | Equal to Minimum Wage |           | More than Minimum Wage |           | Total (D)                     | Equal to Minimum Wage |           | More than Minimum Wage |           |
|                             |                              | No. (B)               | % (B / A) | No. (C)                | % (C / A) |                               | No. (E)               | % (E / D) | No. (F)                | % (F / D) |
| <b>Employees</b>            |                              |                       |           |                        |           |                               |                       |           |                        |           |
| <b>Permanent</b>            | 6,167                        | NIL                   | 0%        | 6,167                  | 100%      | 6,007                         | NIL                   | NIL       | 6,007                  | 100%      |
| Male                        | 5,695                        | NIL                   | 0%        | 5,695                  | 100%      | 5,567                         | NIL                   | NIL       | 5,567                  | 100%      |
| Female                      | 472                          | NIL                   | 0%        | 472                    | 100%      | 440                           | NIL                   | NIL       | 440                    | 100%      |
| <b>Other than Permanent</b> | NIL                          | NIL                   | 0%        | NIL                    | NIL       | NIL                           | NIL                   | NIL       | NIL                    | NIL       |
| Male                        | NIL                          | NIL                   | NIL       | NIL                    | NIL       | NIL                           | NIL                   | NIL       | NIL                    | NIL       |
| Female                      | NIL                          | NIL                   | NIL       | NIL                    | NIL       | NIL                           | NIL                   | NIL       | NIL                    | NIL       |
| <b>Workers</b>              |                              |                       |           |                        |           |                               |                       |           |                        |           |
| <b>Permanent</b>            | NIL                          | NIL                   | NIL       | NIL                    | NIL       | NIL                           | NIL                   | NIL       | NIL                    | NIL       |
| Male                        | NIL                          | NIL                   | NIL       | NIL                    | NIL       | NIL                           | NIL                   | NIL       | NIL                    | NIL       |
| Female                      | NIL                          | NIL                   | NIL       | NIL                    | NIL       | NIL                           | NIL                   | NIL       | NIL                    | NIL       |
| <b>Other than Permanent</b> | 6,300                        | Nil                   | 0%        | 6,300                  | 100%      | 5,623                         | NIL                   | NIL       | 5,623                  | 100%      |
| Male                        | 6,220                        | Nil                   | 0%        | 6,220                  | 100%      | 5,556                         | NIL                   | NIL       | 5,556                  | 100%      |
| Female                      | 80                           | Nil                   | 0%        | 80                     | 100%      | 67                            | NIL                   | NIL       | 67                     | 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)         | 8      | 1,25,49,421                                               | 2      | 84,20,000                                                 |
| Key Managerial Personnel         | 1      | 90,19,396                                                 | NIL    | NA                                                        |
| Employees other than BoD and KMP | 5690   | 4,91,892                                                  | 471    | 3,69,996                                                  |
| Workers                          | 5220   | 19,736                                                    | 80     | 19,736                                                    |

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

|                                                  | FY 25 Current Financial Year | FY 24 Previous Financial Year |
|--------------------------------------------------|------------------------------|-------------------------------|
| Gross wages paid to females as % of total wages* | 5%                           | 6%                            |

Note: For FY 2023–24: Gross wages were considered equivalent to the Cost-to-Company (CTC) for employees.

FY 2024–25: Gross wages for employees and workers are reported in line with the Industry Standards Note for BRSR Core referred to in the SEBI’s Circular dated December 20.

\* Managerial remuneration was not considered for the calculation

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**

**Head of Human Resources i.e. Mr. Narasimha Rao Chava, Executive Vice President (HR) and Head of Legal Department i.e. Mr. G. Venkateswar Reddy, Vice President (Legal and Company Secretary) will be responsible.**

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

**The Company has enforced various policies which take care of human rights and any grievances shall be escalated to the HR team which is basically responsible to implement the policies and accordingly HR team shall take suitable measures to redress grievances relating to violation of human rights, if any.**

## Business Responsibility & Sustainability Reporting

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

|                                   | FY 25 Current Financial Year |                                       |         | FY 24 Previous Financial Year |                                       |         |
|-----------------------------------|------------------------------|---------------------------------------|---------|-------------------------------|---------------------------------------|---------|
|                                   | Filed during the year        | Pending resolution at the end of year | Remarks | Filed during the year         | Pending resolution at the end of year | Remarks |
| Sexual Harassment                 | Nil                          | Nil                                   | NA      | Nil                           | Nil                                   | NA      |
| Discrimination at workplace       | Nil                          | Nil                                   | NA      | Nil                           | Nil                                   | NA      |
| Child Labour                      | Nil                          | Nil                                   | NA      | Nil                           | Nil                                   | NA      |
| Forced Labour/Involuntary Labour  | Nil                          | Nil                                   | NA      | Nil                           | Nil                                   | NA      |
| Wages                             | Nil                          | Nil                                   | NA      | Nil                           | Nil                                   | NA      |
| Other human rights related issues | Nil                          | Nil                                   | NA      | Nil                           | Nil                                   | NA      |

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

|                                                                                                                                     | FY 25 Current Financial Year | FY 24 Previous Financial Year |
|-------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-------------------------------|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | Nil                          | Nil                           |
| Complaints on POSH as a % of female employees / workers                                                                             | Nil                          | Nil                           |
| Complaints on POSH upheld                                                                                                           | Nil                          | Nil                           |

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

**The company has implemented Whistle Blower Mechanism where any discrimination and harassment cases can be directly brought to the notice of Board of Directors. Similarly, in sexual harassment cases, there is Internal Complaints Committees (ICCs) and relevant policies to ensure that complaint(s) shall not be met with adverse consequences.**

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

**Yes, particularly relating to non-engagement of child labour, forced labour, non-discrimination at work places etc.**

10. Assessments for the year: **NIL**

|                             | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|-------------------------------------------------------------------------------------------------------|
| Child labour                | 0%                                                                                                    |
| Forced/involuntary labour   | 0%                                                                                                    |
| Sexual harassment           | 0%                                                                                                    |
| Discrimination at workplace | 0%                                                                                                    |
| Wages                       | 0%                                                                                                    |
| Others – please specify     | 0%                                                                                                    |

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above. **No**

### Leadership Indicators

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

**There were no such grievances/ complaints in the Company.**

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

**No such third party due diligence was conducted.**

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:

| Particulars                      | % of value chain partners (by value of business done with such partners) that were assessed |
|----------------------------------|---------------------------------------------------------------------------------------------|
| Sexual Harassment                |                                                                                             |
| Discrimination at workplace      |                                                                                             |
| Child Labour                     | <b>60%</b>                                                                                  |
| Forced Labour/Involuntary Labour | (As part of sustainability SCM conducts assessment on yearly basis)                         |
| Wages                            |                                                                                             |
| 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. **Not applicable**

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

The reporting boundary for environment indicators was the Company’s manufacturing units for 2023-24, additional offices (i.e. Head office and registered office) were included from 2024-25 onwards.

The source for Purchasing Power Parity (PPP) is International Monetary Fund (IMF). The PPP rate considered is 20.66 for FY 24-25 and 22.40 for FY 23-24.

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

| Parameter                                                                                                                                                      | FY 25 (Current Financial Year) | FY 24 (Previous Financial Year) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------|
| <b>From renewable sources</b>                                                                                                                                  |                                |                                 |
| Total electricity consumption (A)                                                                                                                              | 84,232 GJ                      | 74,426 GJ                       |
| Total fuel consumption (B)                                                                                                                                     | 30,292 GJ                      | ---                             |
| Energy consumption sources (C) through other                                                                                                                   | ---                            | ---                             |
| <b>Total energy consumed from renewable sources (A+B+C)</b>                                                                                                    | <b>114,524 GJ</b>              | <b>74,426 GJ</b>                |
| <b>From non-renewable sources</b>                                                                                                                              |                                |                                 |
| Total electricity consumption (D)                                                                                                                              | 9,00,747 GJ                    | 8,95,833 GJ                     |
| Total fuel consumption (E)                                                                                                                                     | 24,46,895 GJ                   | 24,66,487 GJ                    |
| Energy consumption Other sources (F)                                                                                                                           | 731 GJ                         | 848 GJ                          |
| <b>Total energy consumed from non-renewable sources (D+E+F)</b>                                                                                                | <b>33,48,373 GJ</b>            | <b>33,63,168 GJ</b>             |
| <b>Total energy consumed (A+B+C+D+E+F)</b>                                                                                                                     | <b>34,62,897 GJ</b>            | <b>34,37,594 GJ</b>             |
| <b>Energy intensity per rupee of turnover</b> (Total energy consumed / Revenue from operations)                                                                | <b>0.000066</b>                | <b>0.000071</b>                 |
| <b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total energy consumed / Revenue from operations adjusted for PPP) | <b>0.0014</b>                  | <b>0.0016</b>                   |
| <b>Energy intensity in terms of physical Output</b>                                                                                                            | -                              | -                               |
| Energy intensity (optional) – the relevant metric may be selected by the entity                                                                                | -                              | -                               |

1. The Company has reassessed the classification and methodology of calculation of steam consumed. Accordingly, the figures for FY 2023–24 have been restated for consistent classification and measurement year on year.

**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, independent assurance was carried out by Deloitte Haskins & Sells LLP**

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**

## Business Responsibility & Sustainability Reporting

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

| Parameter                                                                                                                                                       | FY 25 (Current Financial Year) | FY 24 (Previous Financial Year) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------|
| <b>Water withdrawal by source (in kilolitres)</b>                                                                                                               |                                |                                 |
| (i) Surface water                                                                                                                                               | --                             | --                              |
| (ii) Groundwater                                                                                                                                                | --                             | --                              |
| (iii) Third party water                                                                                                                                         | 15,68,994                      | 1,583,058                       |
| (iv) Seawater / desalinated water                                                                                                                               | --                             | --                              |
| (v) Others                                                                                                                                                      | --                             | --                              |
| <b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>                                                                                 | 15,68,994                      | 1,583,058                       |
| <b>Total volume of water consumption (in kilolitres)</b>                                                                                                        | 9,99,103                       | 9,64,759                        |
| <b>Water intensity per rupee of turnover</b> (Total water consumption / Revenue from operations)                                                                | 0.000019 KL/rupee              | 0.000020 KL/rupee               |
| <b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total water consumption / Revenue from operations adjusted for PPP) | 0.00040                        | 0.00045                         |
| <b>Water intensity in terms of physical Output</b>                                                                                                              | -                              | -                               |
| <b>Water intensity</b> (optional) – the relevant metric may be selected by the Entity                                                                           | -                              | -                               |

**Note:**

1. water consumption is equal to water withdrawal less water discharged.

**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, independent assurance was carried out by Deloitte Haskins & Sells LLP**

4. Provide the following details related to water discharged:

| Parameter                                                                    | FY 25 (Current Financial Year) | FY 24 (Previous Financial Year) |
|------------------------------------------------------------------------------|--------------------------------|---------------------------------|
| <b>Water discharge by destination and level of treatment (in kilolitres)</b> |                                |                                 |
| (i) To 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*                        | 5,69,891                       | 6,18,299                        |
| (v) Others                                                                   |                                |                                 |
| - No treatment                                                               |                                |                                 |
| - With treatment – please specify level of treatment                         |                                |                                 |
| <b>Total water discharged (in kilolitres)</b>                                | <b>5,69,891</b>                | <b>6,18,299</b>                 |

\* Water discharged which is sent to third-party undergoes through primary level of treatment as required by the norms.

**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, independent assurance was carried out by Deloitte Haskins & Sells LLP**

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

**Our operational units are not designed as ZLD. As per the EC terms of industrial cluster, we are disposing waste water to the common effluent treatment plants authorised by State Pollution Control Board (SPCB).**

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

| Parameter                           | Please specify unit | FY 25 (Current Financial Year) | FY 24 (Previous Financial Year) |
|-------------------------------------|---------------------|--------------------------------|---------------------------------|
| NOx                                 | Tonnes              | 229                            | 296                             |
| SOx                                 | Tonnes              | 590                            | 798                             |
| Particulate matter (PM)             | Tonnes              | 132                            | 170                             |
| Persistent organic pollutants (POP) |                     | --                             | --                              |
| Volatile organic compounds (VOC)    | ppm                 | 382                            | 383                             |
| Hazardous air pollutants (HAP)      |                     | --                             | --                              |
| Others - please specify             |                     | --                             | --                              |

**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, independent assurance was carried out by Deloitte Haskins & Sells LLP**

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

| Parameter                                                                                                                                                                                                    | Unit                                        | FY 25 (Current Financial Year) | FY 24 (Previous Financial Year) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|--------------------------------|---------------------------------|
| <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)                              | Metric tonnes of CO <sub>2</sub> equivalent | 3,15,457                       | 3,21,270                        |
| <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)                              | Metric tonnes of CO <sub>2</sub> equivalent | 181,901                        | 176,679                         |
| <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)                                                             |                                             | 0.0000095                      | 0.0000103                       |
| <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) |                                             | 0.00020                        | 0.00023                         |
| <b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>                                                                                                                              |                                             | -                              | -                               |
| <b>Total Scope 1 and Scope 2 emission intensity</b><br>(optional) – the relevant metric may be selected by the entity                                                                                        |                                             | -                              | -                               |

**Note:**

- The Company has reassessed the classification and methodology of calculation of steam consumed, the GHG emissions are consequently impacted. Accordingly, the figures for FY 2023–24 have been restated for consistency year on year.
- Scope 1 emission factors are sourced from Department for Environment, Food and Rural Affairs (DEFRA) and grid emission factor for Scope 2 is sourced from the Central Electricity Authority India.

**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, independent assurance was carried out by Deloitte Haskins & Sells LLP**

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

**Co-gen Boiler- We generates Power & Steam at a single platform:**

Earlier, we used to generate steam from our in-house boilers of capacity 2\*16TPH and the steam produced from the boilers are used for our manufacturing activities in the same unit.

Later, we installed the co-gen boiler of 35MT capacity in view of reducing the burden towards purchasing the electricity and to reduce our SCOPE-2 GHG emissions.

This Boiler generates steam as well as 4.5MW of power per day which indirectly reducing the fuel consumption to produce equivalent power by an external provider. Installation of Cogen boiler system benefitting as mentioned below:

- Reduced Scope 2 GHG emissions
- Optimised the fuel consumption
- Utilising the waste heat appropriately

## Business Responsibility & Sustainability Reporting

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

| Parameter                                                                                                                                                     | FY 25 (Current Financial Year) | FY 24 (Previous Financial Year) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------|
| <b>Total Waste generated (in metric tonnes)</b>                                                                                                               |                                |                                 |
| Plastic waste (A)                                                                                                                                             | 495                            | 540                             |
| E-waste (B)                                                                                                                                                   | 11.29                          | 0.97                            |
| Bio-medical waste (C)                                                                                                                                         | 12.01                          | 13.35                           |
| Construction and demolition waste (D)                                                                                                                         |                                |                                 |
| Battery waste (E)                                                                                                                                             | 11.00                          |                                 |
| Radioactive waste (F)                                                                                                                                         |                                |                                 |
| Other Hazardous waste. Please specify, if any. (G)                                                                                                            | 42,312*                        | 40,145                          |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)                           | 10,893                         | 11,126                          |
| <b>Total (A+B + C + D + E + F + G+ H)</b>                                                                                                                     | <b>53,734</b>                  | <b>51,826</b>                   |
| <b>Waste intensity per rupee of turnover</b> (Total waste generated / Revenue from operations)                                                                | 0.00000103                     | 0.00000108                      |
| <b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total waste generated / Revenue from operations adjusted for PPP) | 0.0000021                      | 0.0000024                       |
| <b>Waste intensity in terms of physical output</b>                                                                                                            |                                |                                 |
| <b>Waste intensity</b> (optional) – the relevant metric may be selected by the entity                                                                         |                                |                                 |
| <b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>                |                                |                                 |
| <b>Category of waste</b>                                                                                                                                      |                                |                                 |
| (i) Recycled                                                                                                                                                  | 30,906                         | 29,867                          |
| (ii) Re-used                                                                                                                                                  | Nil                            | Nil                             |
| (iii) Other recovery operations                                                                                                                               | 4,783                          | 4,263                           |
| <b>Total</b>                                                                                                                                                  | <b>35,689</b>                  | <b>34,130</b>                   |
| <b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>                                             |                                |                                 |
| <b>Category of waste</b>                                                                                                                                      |                                |                                 |
| (i) Incineration                                                                                                                                              | 445                            | 818                             |
| (ii) Landfilling                                                                                                                                              | 6,788                          | 5,752                           |
| (iii) Other disposal operations                                                                                                                               | 10,812                         | 11,127                          |
| <b>Total</b>                                                                                                                                                  | <b>18,045</b>                  | <b>17,697</b>                   |

The Hazardous Waste consisting of mixed spent solvent has been restated in 2023-24 to be consistent with the reporting done 2024-25.

Other hazardous waste comprises of items such as spent solvents, evaporation salts, ETP sludge among others.

Other non-hazardous waste comprises of items such as fly ash, fiber drums, scrap pipes, others.

**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, independent assurance was carried out by Deloitte Haskins & Sells LLP**



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.

In keeping with our focus on sustainable company operations, Laurus Labs strives to reduce waste generated at the source whenever possible and recycle the residual waste. A considerable portion of the waste generated in the pharmaceutical industry is categorised as hazardous and must be handled with caution. We ensure that the waste generated by our operations is effectively monitored and disposed of in accordance with all relevant regulatory standards.

We also regularly monitor our waste management systems and procedures to ensure that the waste generated throughout our sites undergoes proper and safe treatment. Solvent recovery systems deployed at our API locations allow predefined volumes of used solvent to be recovered. Our operational efficiency allows us to use resources conservatively and reduce waste. We comply with all the local and national regulations, in addition to adopting global standards in safe handling and disposal of emissions and effluents.

Some of the active measures and interventions to reduce processed waste from our operations are:

- All used batteries are returned to the supplier or recycler. E-waste is collected and delivered to authorised recyclers
- 100% of the hazardous waste produced was disposed safely across all units
- E-waste is being sent to authorised recyclers

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: **Nil**

| 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. |
|---------|--------------------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         | NA                             | NA                 | NA                                                                                                                                                          |

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

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

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: Nil

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

**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
- (ii) Nature of operations
- (iii) Water withdrawal, consumption and discharge in the following format:

## Business Responsibility & Sustainability Reporting

| Parameter                                                                             | FY 25 (Current Financial Year) | FY 24 (Previous Financial Year) |
|---------------------------------------------------------------------------------------|--------------------------------|---------------------------------|
| <b>Water withdrawal by source (in kilolitres)</b>                                     |                                |                                 |
| (i) Surface water                                                                     | Nil                            | Nil                             |
| (ii) Groundwater                                                                      | Nil                            | Nil                             |
| (iii) Third party water                                                               | 15,68,994                      | 1,583,058                       |
| (iv) Seawater / desalinated water                                                     | Nil                            | Nil                             |
| (v) Others                                                                            | Nil                            | Nil                             |
| <b>Total volume of water withdrawal (in kilolitres)</b>                               | <b>15,68,994</b>               | <b>1,583,058</b>                |
| <b>Total volume of water consumption (in kilolitres)</b>                              | <b>999,103</b>                 | <b>964,759</b>                  |
| <b>Water intensity per rupee of turnover</b> (Water consumed / turnover)              | 0.000019 KL/rupee              | 0.000020 KL/rupee               |
| <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                                                                | --                             | --                              |
| - 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                                  | 5,69,891                       | 6,18,299                        |
| (v) Others                                                                            | --                             | --                              |
| - No treatment                                                                        |                                |                                 |
| - With treatment – please specify level of treatment                                  |                                |                                 |
| <b>Total water discharged (in kilolitres)</b>                                         | <b>5,69,891</b>                | <b>6,18,299</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 25 (Current Financial Year) | FY 24 (Previous Financial Year) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|--------------------------------|---------------------------------|
| <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) | Metric tonnes of CO <sub>2</sub> equivalent | 91,787                         | 87,212                          |
| <b>Total Scope 3 emissions per rupee of turnover</b>                                                                                                                            |                                             | 0.0000017                      | 0.0000018                       |
| <b>Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity</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**

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. **Nil**



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Statutory Reports

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

| Sr. No. | Initiative undertaken                                                                                                  | Outcome of the initiative |
|---------|------------------------------------------------------------------------------------------------------------------------|---------------------------|
| 1       | During the year 36,731 tons of steam purchased from waste heat recovery boiler which saved natural resource and energy | 732 GJ                    |
| 2       | Step towards increasing green energy purchase, generated in-house, and consumed solar power during the year 2024-25    | 10,690 GJ                 |
| 3       | By installing Temperature controller for process Cooling Tower fans saved energy                                       | 7,328 GJ                  |
| 4       | Power Saving by Installing Variable-frequency drive (VFD) at various equipment's across the organisation               | 1,527 GJ                  |
| 5       | By installing movement sensors across the facilities saved energy                                                      | 36 GJ                     |
| 6       | Fresh water saved by utilising MGF Back wash water to greenery development in and around the plant premises            | 156,526 KL                |
| 7       | By using waste steam from the adjacent industry saved water around                                                     | 36,732 KL                 |
| 8       | Installed an electrolytic water treatment system for cooling tower                                                     | 107,292 KL                |
| 9       | Installation of flow restrictors in water lines to washrooms                                                           | 12,052 KL                 |

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

**Yes, a procedure EHS 041 Business Continuity Plan is in place. As per the procedure each function identifies the risks which will disrupt the business and their control measures. Functional Head leads this activity and engage the experienced person from the function to carry out this. Against each risks, response strategy and recovery plan are be prepared. Each function carry out the testing of business continuity plan once in a year and record the observations. All the recorded points are discussed in Management Review Committee. Each unit has prepared the disaster management plan in the form of On-site emergency management plan (OSEP).**

**OSEP is designed based on quantitative risk assessment and HARA (Hazard Analysis and Risk Assessment). It covers all the scenarios such as explosion, fire, toxic gas release etc. OSEP organogram is prepared to execute if required. Roles and responsibilities are assigned to personnel. Adequate resources are maintained in the unit. Periodical mock drills are conducted to assess the gaps.**

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.

**No significant adverse impact to the environment, arising from the value chain.**

**We ensure sustainability within the supply chain: The quality of our products is of utmost importance and suppliers are only on boarded after a series of stringent checks to warrant that they are aligned with the expectations of the company. We onboard our suppliers after taking into consideration the required quality, EHS, and sustainability criteria. Our critical tier 1 suppliers are further assessed based on vendor audits. During the year, around 86 vendors have been evaluated on sustainability criteria.**

**We are committed to engaging with our suppliers to help them improve the social and environmental impact of the materials and services they offer. The supplier code of conduct (CoC) and sustainable supply chain questionnaire helps us assess and align our suppliers with core values as they sign up to foster a culture of honesty, accountability, and integrity. The CoC also helps us in integrating sustainability parameters into our supply chain. The CoC covers aspects such as labor rights, anti-bribery and corruption, health and safety, environment, ethics, data privacy, confidentiality, and information protection.**

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. **Nil**
8. How many Green Credits have been generated or procured:
- a. By the listed entity
- b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners"

**None in FY 2024-25**

## Business Responsibility & Sustainability Reporting

### PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

#### Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations. **8**
- 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) |
|---------|---------------------------------------------------------|---------------------------------------------------------------------|
| 1       | Confederation of Indian Industry                        | National                                                            |
| 2       | Pharmaceuticals Export Promotion Council of India       | National                                                            |
| 3       | Bulk Drugs Manufacturers Association                    | State                                                               |
| 4       | JNPC Manufacturers Association                          | State                                                               |
| 5       | The Associated Chambers of Commerce & Industry of India | National                                                            |
| 6       | Indo American Chamber of Commerce, Hyderabad            | State                                                               |
| 7       | Indian Drug Manufacturers Association                   | National                                                            |
| 8       | Federation of Indian Chambers of Commerce and Industry  | National                                                            |

4. 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. **NIL**

| Name of authority | Brief of the case | Corrective action taken |
|-------------------|-------------------|-------------------------|
| NA                | NA                | NA                      |
| NA                | NA                | NA                      |

#### Leadership Indicators

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

| Sr. 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 |
|---------|-------------------------|-----------------------------------|---------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------|
|         | NIL                     | NIL                               | NIL                                                     | NIL                                                                                   | NIL                   |

### PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

#### Essential Indicators

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

| 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                                | NA                   | NA                   | NA                                                          | NA                                               | NA                |

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

| 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) |
|---------|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|-----------------------------------------|
|         | NA                                       | NA    | NA       | NA                                      | NA                       | NA                                      |

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

**Consent of the community is obtained in major or the activities taken up by company. In case of any grievances, company representatives from each plant are accessible to community. And also through Mail or written communication and once been addressed, communicate back on the same channel of communication.**

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

|                                              | FY 25 (Current Financial Year) | FY 24 (Previous Financial Year) |
|----------------------------------------------|--------------------------------|---------------------------------|
| Directly sourced from MSMEs/ small producers | 11%                            | 8%                              |
| Directly from within India                   | 67%                            | 70%                             |

**Note:** The boundary for reporting of MSMEs/small producers is Indian suppliers and for the input materials sourced directly from within India is global suppliers. Accordingly, the figures for FY 2023–24 have been restated to be consistent year on year.

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 25 (Current Financial Year) | FY 24 (Previous Financial Year) |
|--------------|--------------------------------|---------------------------------|
| Rural        | 93%                            | 93%                             |
| Semi-urban   | NIL                            | NIL                             |
| Urban        | NIL                            | NIL                             |
| Metropolitan | 7%                             | 7%                              |

**Note:** Numbers mentioned above are specific to India locations geography.

Classification is based on the RBI Guidelines and Census 2011

The Company re-assessed its location classification of its manufacturing units and offices. Accordingly, the figures for FY 2023–24 have been restated for consistent classification year on year.

**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): **NIL**

| Details of negative social impact identified | Corrective action taken |
|----------------------------------------------|-------------------------|
| NA                                           | NA                      |

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

| S. No. | State          | Aspirational District | Amount spent (In ₹ Crore) |
|--------|----------------|-----------------------|---------------------------|
| 1.     | Andhra Pradesh | Alluri Sitharama Raju | 0.10                      |

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

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

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

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

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

| Name of authority | Brief of the Case | Corrective action taken |
|-------------------|-------------------|-------------------------|
| NA                | NA                | NA                      |

## Business Responsibility & Sustainability Reporting

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

| Sr. No.      | CSR Project                                                          | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalised groups |
|--------------|----------------------------------------------------------------------|---------------------------------------------|------------------------------------------------------------|
| <b>(i)</b>   | <b>Promoting health care, eradicating hunger &amp; Water Plant</b>   |                                             |                                                            |
|              | Pure Little Hearts Foundation                                        | 86                                          | 100%                                                       |
|              | Hrudaya Foundation                                                   | 43                                          | 100%                                                       |
|              | Bal Arogya Samvardhan                                                | 18                                          | 100%                                                       |
|              | Financial assistance for CAR T-Cell Therapy                          | 2                                           | 100%                                                       |
|              | Critical Medical treatment                                           | 1                                           | 100%                                                       |
|              | Water Plant                                                          | Group of people                             |                                                            |
|              | Contribution for construction of community Kitchen                   | Group of people                             |                                                            |
| <b>(ii)</b>  | <b>Promoting Education</b>                                           |                                             |                                                            |
|              | Financial Support for Meritorious poor students                      | 120                                         | 100%                                                       |
|              | School Building at Moguluru                                          | 300                                         | 100%                                                       |
|              | Support for ZP High School Kothur                                    | 450                                         | 100%                                                       |
|              | School Building at Munnaluru                                         | 300                                         | 100%                                                       |
| <b>(iii)</b> | <b>Promoting Heritage</b>                                            |                                             |                                                            |
|              | Financial support towards Traditional Music festivals                | Group of people                             |                                                            |
|              | Financial support for Tribal cultural festivals                      | Group of people                             |                                                            |
| <b>(iv)</b>  | <b>Ensuring environmental sustainability</b>                         |                                             |                                                            |
|              | Animal Welfare -Daily care and maintenance of cattle feed and fodder | Group of herd                               |                                                            |
|              | Garden Adoption at Tirumala                                          | Group of people                             |                                                            |
|              | Smart Andhra Pradesh Foundation for Flood relief                     | Group of people                             |                                                            |
| <b>(v)</b>   | <b>Promoting Sports</b>                                              |                                             |                                                            |
|              | Financial Support for National Weight lifting Athlets                | 25                                          |                                                            |
|              | Financial Support for Golf Player                                    | 1                                           |                                                            |
|              | Financial Support for Chess Player                                   | 1                                           |                                                            |
| <b>(vi)</b>  | <b>Rural Development projects</b>                                    |                                             |                                                            |
|              | Garbage Vehicle to Gorlivanipalem Gram Panchayat                     | Group of people                             |                                                            |
|              | Construction of Roads & Toilet Blocks at Munnaluru & Moguluru        | Group of people                             |                                                            |
|              | Rural Development projects                                           | Group of people                             |                                                            |
|              | Laurus Skill Development Center                                      | Group of people                             |                                                            |

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

#### Essential Indicators

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

**Consumer complaints will be received by mail and reply to them after due investigations.**

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

| Particulars                                                 | As a percentage to total turnover                                                                                                                                                                         |
|-------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Environmental and social parameters relevant to the product | We comply with the applicable and relevant laws and regulations of the countries we operate in with respect to disclosure of information on environmental and social parameters relevant to the products. |
| Safe and responsible usage                                  |                                                                                                                                                                                                           |
| Recycling and/or safe disposal                              |                                                                                                                                                                                                           |



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

|                                | FY 25 (Current Financial Year) |                                   |         | FY 24 (Previous Financial Year) |                                   |         |
|--------------------------------|--------------------------------|-----------------------------------|---------|---------------------------------|-----------------------------------|---------|
|                                | Received during the year       | Pending resolution at end of year | Remarks | Received during the year        | Pending resolution at end of year | Remarks |
| Data privacy                   | NIL                            | NIL                               | NA      | NIL                             | NIL                               | NA      |
| Advertising                    | NIL                            | NIL                               | NA      | NIL                             | NIL                               | NA      |
| Cyber-security                 | NIL                            | NIL                               | NA      | NIL                             | NIL                               | NA      |
| Delivery of essential services | NIL                            | NIL                               | NA      | NIL                             | NIL                               | NA      |
| Restrictive Trade Practices    | NIL                            | NIL                               | NA      | NIL                             | NIL                               | NA      |
| Unfair Trade Practices         | NIL                            | NIL                               | NA      | NIL                             | NIL                               | NA      |
| Other                          | NIL                            | NIL                               | NA      | NIL                             | NIL                               | NA      |

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

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

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**

<https://www.lauruslabs.com/Investors/PDF/Policies/LaurusLabsLimitedPrivacy-policy.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.

**N/A**

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches - **Nil**
- b. Percentage of data breaches involving personally identifiable information of customers - **Nil**
- c. Impact, if any, of the data breaches - **NA**

**Leadership Indicators**

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

<https://www.lauruslabs.com/>

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

Proper labelling based on the regulatory requirements. – **Yes**

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

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) **No**

# Assurance Report

## INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION OF LAURUS LABS LIMITED

To the Board of Directors  
of LAURUS LABS LIMITED

1. We have undertaken to perform limited assurance engagement, for **LAURUS LABS LIMITED** (the "Company") vide our engagement letter dated March 21, 2025, in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information") for the year ended March 31, 2025 in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Company's Business Responsibility and Sustainability Report (the "BRSR", the "Report") included within the Integrated Annual Report (the "IAR") of the Company for the year ended March 31, 2025. This engagement was conducted by a multidisciplinary team including assurance practitioners, environmental engineers and specialists.

### 2. Identified Sustainability Information

Our scope of limited assurance consists of the Identified Sustainability Information listed in the Appendix I to our report. The reporting boundary of the Report is as disclosed in Question 13 of Section A: General Disclosure of the BRSR with exceptions disclosed by way of note under respective questions of the BRSR, where applicable.

### 3. Criteria

The Criteria used by the Company to prepare the Identified Sustainability Information is listed below:

- Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;
- Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 (the "SEBI Master Circular");
- SEBI Press Release PR No.36/2024 dated December 18, 2024;
- Industry Standards on Reporting of BRSR Core as per SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024; and
- SEBI Circular SEBI/HO/CFD/CFD - PoD-1/P/CIR/2025/42 dated March 28, 2025.

### 4. Management's Responsibility

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information including the reporting boundary of the Report, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified

Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the Report and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

### 5. Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between companies.

### 6. Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and the SEBI Master Circular and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

The firm applies Standard on Quality Control (the "SQC") 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

### 7. Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Identified Sustainability Information listed in Appendix I based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 Assurance Engagements on Greenhouse Gas Statements (together the "Standards"), both issued by the Sustainability Reporting Standards Board (the "SRSB") of the ICAI.

These Standards require that we plan and perform our engagement to obtain limited assurance about whether the Identified Sustainability Information is free from material misstatement.

As part of limited assurance engagement in accordance with the Standards, we exercise professional judgment and maintain professional skepticism throughout the engagement.



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## 8. Limited Assurance

A limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the Criteria as the basis for the preparation of the Identified Sustainability Information as listed in Appendix I, assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Identified Sustainability Information.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents and evaluating the appropriateness of reporting policies and agreeing with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company's management, including Environment Health and Safety team, finance team, compliance team, human resources team amongst others and those with the responsibility for preparation of the Report;
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at plants on a sample basis. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information;
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures;
- Reviewed the key assumptions, emission factors and methodologies used for calculation of Greenhouse Gas (the "GHG") emissions;

- Reviewed the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis; and
- Reviewed the consolidation for plants on a sample basis and corporate office under the reporting boundary for ensuring the completeness of data being reported.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

## 9. Exclusions

Our assurance scope excludes the following and therefore we do not express a conclusion on:

- Aspects of the Report and the data/information (qualitative or quantitative) other than the Identified Sustainability Information; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

## 10. Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Sustainability Information listed in Appendix I and presented for the year ended March 31, 2025 in the Report are not prepared, in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

## 11. Restriction on use

Our Limited Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Limited Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

**For Deloitte Haskins & Sells LLP**

Chartered Accountants  
(Firm's Registration No. 117366W / W-100018)

**Pratiq Shah**

Partner

Place: Mumbai

Date: May 15, 2025

Membership No. 111850

UDIN: 25111850BNUHLO4940

# Assurance Report

## APPENDIX I

Identified Sustainability Information subject to Limited Assurance

### BRSR Core Indicators subject to Limited assurance

| Sr. No                                                                                  | Reporting Standard Reference | Description of Indicator                                                                                                                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------------------------------------------------|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Section C: Principle [P] Wise Performance Disclosures - Essential Indicators [E]</b> |                              |                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 1                                                                                       | P-1 [E], Question 8          | Number of days of accounts payables<br>(Accounts payable *365) / Cost of goods/services procured)                                                                                                                                                                                                                                                                                                                      |
| 2                                                                                       | P-1 [E], Question 9          | Open-ness of business:<br>Details of concentration of purchases and sales with trading houses with dealers, and related parties along-with loans and advances & investments, with related parties.                                                                                                                                                                                                                     |
| 3                                                                                       | P-3 [E], Question 1(c)       | Spending on measures towards well-being of employees and workers (including permanent and other than permanent)                                                                                                                                                                                                                                                                                                        |
| 4                                                                                       | P-3 [E], Question 11         | Details of safety related incidents:<br>Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) (employees and workers)<br>Total recordable work-related injuries (employees and workers) <ul style="list-style-type: none"> <li>No. of fatalities (employees and workers)</li> <li>High consequence work-related injury or ill-health (excluding fatalities) (employees and workers)</li> </ul> |
| 5                                                                                       | P-5 [E], Question 3(b)       | Gross wages paid to females as % of total wages paid by the entity                                                                                                                                                                                                                                                                                                                                                     |
| 6                                                                                       | P-5 [E], Question 7          | Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 <ul style="list-style-type: none"> <li>Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)</li> <li>Complaints on POSH as a % of female employees/workers</li> <li>Complaints on POSH upheld</li> </ul>           |
| 7                                                                                       |                              | Details of total energy consumption (in Joules or multiples) and energy intensity: <ul style="list-style-type: none"> <li>Total energy consumed from renewable sources</li> <li>Total energy consumption from non-renewable sources</li> </ul>                                                                                                                                                                         |
| 8                                                                                       | P-6 [E], Question 1          | Total energy consumed                                                                                                                                                                                                                                                                                                                                                                                                  |
| 9                                                                                       |                              | Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)<br>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)                                                                                                                                                                       |
| 10                                                                                      |                              | Water withdrawal by source (in kilolitres) <ul style="list-style-type: none"> <li>Surface water, Groundwater, Third-Party Water, Seawater/desalinated water, Others</li> <li>Total volume of water withdrawal (in kilolitres)</li> <li>Total volume water consumption (in kilolitres)</li> </ul>                                                                                                                       |
|                                                                                         | P-6 [E], Question 3          |                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 11                                                                                      |                              | Water intensity per rupee of turnover (Total water consumption / Revenue from operations)<br>Water intensity per rupee of turnover adjusted for PPP (Total water consumption / Revenue from operations adjusted for PPP)                                                                                                                                                                                               |
| 12                                                                                      | P-6 [E], Question 4          | Water Discharge by destination and level of treatment (in kilolitres)                                                                                                                                                                                                                                                                                                                                                  |
| 13                                                                                      |                              | Greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity<br>Total Scope 1 emissions (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)                                                                                                                                                                      |
| 14                                                                                      |                              | Total Scope 2 emissions (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)                                                                                                                                                                                                                                                  |
| 15                                                                                      | P-6 [E], Question 7          | <ul style="list-style-type: none"> <li>Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)</li> <li>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)</li> </ul>                   |



| Sr. No | Reporting Standard Reference | Description of Indicator                                                                                                                                                                                                                                                                               |
|--------|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 16     |                              | Details related to waste management by the entity:<br>Total waste generated: Plastic waste, E-waste, Construction demolition waste, Biomedical waste, Battery waste, Radioactive waste, Other Hazardous waste and Non-hazardous waste.                                                                 |
| 17     | P-6 [E], Question 9          | <ul style="list-style-type: none"> <li>Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)</li> <li>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)</li> </ul> |
| 18     | P-6 [E], Question 9          | Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)                                                                                                                                                                    |
| 19     | P-6 [E], Question 9          | Each category of waste generated; total waste disposed by nature of disposal method (in metric tonnes)                                                                                                                                                                                                 |
| 20     | P-8 [E], Question 4          | Percentage of input material (inputs to total inputs by value) sourced from suppliers. <ul style="list-style-type: none"> <li>Directly sourced from MSMEs/ small producers</li> <li>Directly from within India</li> </ul>                                                                              |
| 21     | P-8 [E], Question 5          | Job creation in smaller towns –<br>Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the Rural, Semi-urban, Urban and Metropolitan locations, as a percentage of total wage cost.                               |
| 22     | P-9 [E], Question 7          | Information relating to data breaches: <ul style="list-style-type: none"> <li>Number of instances of data breaches</li> <li>Percentage of data breaches involving personally identifiable information of customers</li> <li>Impact, if any, of the data breaches</li> </ul>                            |