LMW

**LMW LIMITED**

(formerly Lakshmi Machine Works Limited)

Our Ref: Sec/270/2026
Date: 29th June 2026

To,
BSE Limited
Listing Department
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400 001
Scrip Code: 500252

National Stock Exchange of India Limited
Listing Department
Exchange Plaza, C-1, Block-G, Bandra Kurla Complex
Bandra(E), Mumbai - 400 051.
Symbol: LMW

Dear Sir/ Madam,

**Sub: Business Responsibility and Sustainability Report for the Financial Year 2025-26**

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Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Business Responsibility and Sustainability Report of the Company for the financial year ended 31st March 2026, outlining the initiatives undertaken by the Company from an Environmental, Social, and Governance (ESG) perspective.

A copy of the same is also available on the Company's website at www.lmwglobal.com

This is for your information and records. Kindly acknowledge receipt of the same.

Thanking you,

Yours faithfully,
**For LMW LIMITED**

COIMBATORE RAMANATHAN SHIVKUMARAN
Digitally signed by COIMBATORE RAMANATHAN SHIVKUMARAN
Date: 2026.06.29 09:19:13 +05'30'

**C R SHIVKUMARAN**
**COMPANY SECRETARY & COMPLIANCE OFFICER**

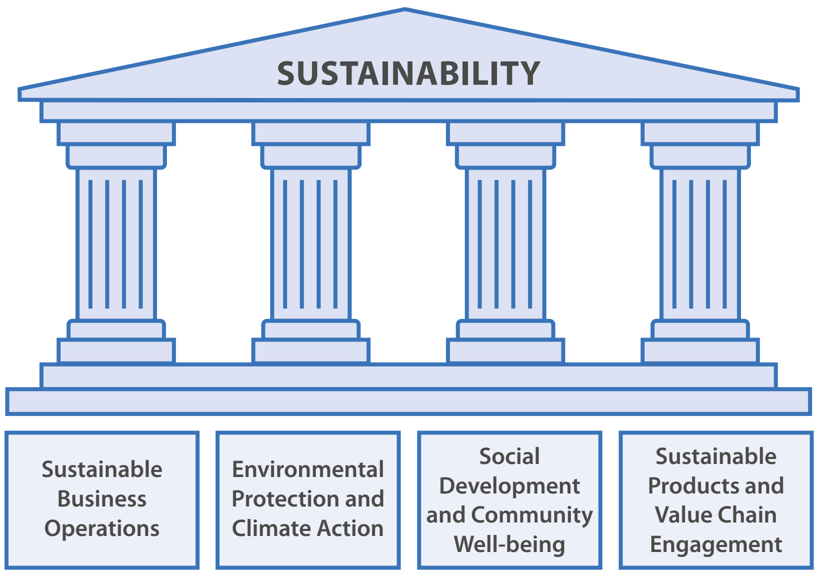
Encl: As above

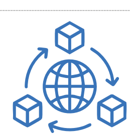
**CORPORATE OFFICE**: 34-A, Kamaraj Road, Coimbatore - 641 018. Phone: +91 422 7198100.
**REGISTERED OFFICE**: SRK Vidyalaya Post, Perianaickenpalayam, Coimbatore - 641 020, India. Website: www.lmwglobal.com
Email: secretarial@lmw.co.in; GSTIN: 33AAACL5244N1ZF CIN: L29269TZ1962PLC000463

# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

## Four Pillars of Sustainability

At LMW Limited, sustainability is deeply embedded within the operational framework and the Company's long-term strategic vision. The Company's approach focuses on harmonising economic performance with environmental stewardship and social well-being. Guided by its established sustainability philosophy, LMW has identified four core pillars that drive its environmental and social efforts:




| | | | |
|---|---|---|---|
| **1.** | **Sustainable Business Operations** |  | Sustainability is integrated into the core of the Company's manufacturing and business processes. This involves optimising resource utilisation, enhancing energy efficiency, and incorporating circular economy principles into product design. LMW's smart machinery solutions are engineered to reduce energy consumption and minimise waste, delivering superior productivity and enabling sustainable value creation for both the Company and its clientele. |
| **2.** | **Environmental Protection and Climate Action** |  | Preservation of environment remains a primary focus for the Company. LMW is committed to reducing its ecological footprint through the adoption of renewable energy, water conservation, zero liquid discharge (ZLD) systems, and rigorous emissions monitoring. The manufacturing facilities leverage renewable power sources and implement water recycling initiatives and green belt development to conserve natural resources and mitigate climate impact. |
| **3.** | **Social Development and Community Well-being** |  | LMW extends its sustainability initiatives beyond industrial operations to facilitate community upliftment. Through targeted Corporate Social Responsibility (CSR) programmes, the Company supports education, healthcare, infrastructure, and economic development. These initiatives are designed to promote inclusive growth and enhance the quality of life in rural and underserved regions, fostering a long-term, sustainable societal impact. |
| **4.** | **Sustainable Products and Value Chain Engagement** |  | Company's products are engineered to champion sustainability throughout their lifecycle, with LMW's textile machinery enhancing resource efficiency and facilitating recycled fibre processing to promote circularity. This commitment extends across all business verticals: the Machine Tool Division employs methodologies to reduce environmental impact, the Foundry Division produces castings through eco-friendly processes, and the Advanced Technology Centre utilises sustainable manufacturing methods for high-precision components. Furthermore, the Company engages suppliers through a formal code of conduct to ensure responsible practices and environmental compliance across the extended value chain. |

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

| Sr. No. | Particulars | Details | |
|---|---|---|---|
| 1. | NSE Symbol | LMW | |
| 2. | BSE Scrip Code | 500252 | |
| 3. | MSEI Symbol | Not listed in MSEI | |
| 4. | ISIN | INE269B01029 | |
| 5. | C orporate Identity Number (CIN) of the Listed Entity | L29269TZ1962PLC000463 | |
| 6. | Name of the Listed Entity | LMW Limited<br>(formerly Lakshmi Machine Works Limited) | |
| 7. | Date of incorporation | 14th September 1962 | |
| 8. | Registered office address | SRK Vidyalaya Post, Perianaickenpalayam,<br>Coimbatore - 641020,<br>Tamil Nadu, India. | |
| 9. | Corporate office address | 34A, Kamaraj Road,<br>Coimbatore - 641018,<br>Tamil Nadu, India. | |
| 10. | Email | secretarial@lmw.co.in | |
| 11. | Telephone | +91 422 7192255 | |
| 12. | Website | www.lmwglobal.com | |
| 13. | Financial year for which reporting is being done | Start date | End Date |
| | Current Financial Year | 01-04-2025 | 31-03-2026 |
| | Previous Financial Year | 01-04-2024 | 31-03-2025 |
| | Prior to Previous Financial year | 01-04-2023 | 31-03-2024 |
| 14. | Name of the Stock Exchange(s) where shares are listed | 1. BSE Limited (Address: Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001).<br>2. National Stock Exchange of India Limited (Address: Exchange Plaza, C-1, Block-G, Bandra Kurla Complex, Bandra East, Mumbai - 400 051). | |
| 15. | Paid-up capital | ₹10,68,30,000/- | |
| 16. | Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report | | |
| | Name | Sri C R Shivkumaran, Company Secretary | |
| | Contact | +91 422 7192255 | |
| | Email | secretarial@lmw.co.in | |
| 17. | Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together). | The disclosures made under this report are on a standalone basis. | |
| 18. | Whether the company has undertaken assessment or assurance of the BRSR Core? | Yes, Assurance | |

| 19. | Name of assessment or assurance provider | | | | | |
|---|---|---|---|---|---|---|
| | **Sr. no.** | **Company / LLP / Firm Name*** | **Company ID / LLP ID / Firm Registration No.*** | **Name of assessment or assurance provider** | **Designation of assessor or assurer** | **Date of signing** |
| | 1. | Sustainability Actions Private Limited | U74999HR2021PTC093811 | Sri Saket Sinha | Director | 20th May 2026 |
| 20. | Type of assessment or assurance obtained | | | Reasonable Assurance | | |

## II. Products/Services

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

| Sr. no. | Description of Main Activity | Description of Business activity | % of Turnover of the entity |
|---|---|---|---|
| 1 | Textile Machinery | Manufacturing | 56% |
| 2 | CNC Machine Tools | | 35% |

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

| Sr. no. | Product/Service | NIC Code | % of total Turnover contributed |
|---|---|---|---|
| 1 | Textile Machinery | 28261 | 56% |
| 2 | CNC Machine Tools | 28221 | 35% |

## III. Operations

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

| Locations | Number of plants | Number of offices | Total |
|---|---|---|---|
| National | 10 | 2 | 12 |
| International | Nil | Nil | Nil |

24. Markets served by the entity:

a) Number of locations

| Locations | Number |
|---|---|
| National (No. of States) | 21 States and 6 Union Territories |
| International (No. of Countries) | 30 |

b. What is the contribution of exports as a percentage of the total turnover of the entity? Contribution of exports during the financial year ended 31st March 2026 is 11.50%

c. A brief on types of customers

LMW Limited caters to both public and private sector customers in discrete and process industries including but not limited to Textiles, Aerospace & Defence, Iron & Steel, Automotives, Ports, Power, Railways, Renewables and Transportation.

## IV. Employees

25. Details as at the end of financial year (as on 31st March 2026):

a) Employees and workers (including differently abled):

| Sr. No. | Particulars | Total (A) | Male | | Female | |
|---|---|---|---|---|---|---|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| | **EMPLOYEES** | | | | | |
| 1 | Permanent (D) | 2,397 | 2,311 | 96.41% | 86 | 3.59% |
| 2 | Other than Permanent (E) | Nil | Nil | Nil | Nil | Nil |
| 3 | Total employees (D + E) | 2,397 | 2,311 | 96.41% | 86 | 3.59% |
| | **WORKERS** | | | | | |
| 4 | Permanent (F) | 1,109 | 1,109 | 100.00% | Nil | Nil |
| 5 | Other than Permanent (G) | 290 | 279 | 96.21% | 11 | 3.79% |
| 6 | Total workers (F + G) | 1,399 | 1,388 | 99.21% | 11 | 0.79% |

b) Differently abled Employees and workers:

| Sr. No. | Particulars | Total (A) | Male | | Female | |
|---|---|---|---|---|---|---|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| | **DIFFERENTLY ABLED EMPLOYEES** | | | | | |
| 1 | Permanent (D) | 1 | Nil | Nil | 1 | 100.00% |
| 2 | Other than Permanent (E) | Nil | Nil | Nil | Nil | Nil |
| 3 | Total differently abled employees (D + E) | 1 | Nil | Nil | 1 | 100.00% |
| | **DIFFERENTLY ABLED WORKERS** | | | | | |
| 4 | Permanent (F) | 5 | 5 | 100.00% | Nil | Nil |
| 5 | Other than Permanent (G) | Nil | Nil | Nil | Nil | Nil |
| 6 | Total differently abled workers (F + G) | 5 | 5 | 100.00% | Nil | Nil |

26. Participation/ Inclusion/ Representation of women:

| Particulars | Total (A) | No. and percentage of Females | |
|---|---|---|---|
| | | No. (B) | % (B / A) |
| Board of Directors | 9 | 2 | 22.22% |
| Key Management Personnel* | 2 | Nil | Nil |

* Key Management Personnel other than Board of Directors

27. Turnover rate for permanent employees and workers:

| Particulars | Turnover rate in current FY (2025-26) | | | Turnover rate in previous FY (2024-25) | | | Turnover rate in the year prior to the previous FY (2023-24) | | |
|---|---|---|---|---|---|---|---|---|---|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 21.16% | 24.70% | 21.29% | 12.56% | 26.64% | 13.06% | 12.27% | 16.76% | 12.45% |
| Permanent Workers | 3.33% | NA | 3.33% | Nil | NA | Nil | 0.94% | NA | 0.94% |

Note: In the table NA means not applicable.

## V. Holding, Subsidiary and Associate Companies (including Joint Ventures)

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

| Sr. No. | Name of the Holding/ Subsidiary/ Associate Companies/ Joint Ventures (A) | Indicate whether Holding/ Subsidiary/ Associate/ Joint Venture | Percentage 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 | LMW Aerospace Industries Limited, India | Wholly Owned Subsidiary | 100% | No |
| 2 | LMW Holding Limited, United Arab Emirates | Wholly Owned Subsidiary | 100% | No |

Note: LMW Textile Machinery (Suzhou) Co. Ltd., located in China and LMW Global FZE located in the United Arab Emirates are wholly owned subsidiaries of LMW Holding Limited located in the United Arab Emirates. Hence, they are step-down subsidiaries of the Company (the Listed entity). These two step-down subsidiaries do not participate in the Business Responsibility initiatives of the Listed Entity.

## VI. CSR Details

29. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No): Yes.

(ii) Turnover (in ₹): 30,81,84,36,546/-

(iii) Net worth (in ₹): 27,08,88,95,720/-

## VII. Transparency and Disclosures Compliances

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

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in place (Yes/ No) (If Yes, then provide weblink for grievance redress policy) | FY 2025-26 (Current financial year) | | | FY 2024-25 (Previous financial year) | | |
|---|---|---|---|---|---|---|---|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities | Yes* | Nil | Nil | | Nil | Nil | |
| Investors (Other than Shareholders) | | | | | | | |
| Shareholders | | 7 | Nil | | 6 | Nil | |
| Employees and workers | | Nil | Nil | | Nil | Nil | |
| Customers | | 1,694 | 184 | | 1,652 | 248 | |
| Value Chain Partners | | Nil | Nil | | Nil | Nil | |
| Others (Please specify) | Not applicable | | | | | | |

* Please refer to the Whistle Blower Policy and Business Responsibility Policies available at:

https://www.lmwglobal.com/pdf/investors1/policies/12%20Whistle%20Blower%20Policy.pdf.

https://www.lmwglobal.com/pdf/investors1/policies/business%20responsibility%20policy/02%20Business%20Responsibility%20Policy.pdf.

Note: Necessary action is being taken to resolve the complaints pending as on 31st March 2026. Also, all pending complaints as at the close of the previous financial year stand resolved.

31. Overview of the entity's material responsible business conduct issue:

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

| Sr. No | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 1. | Emissions | Risk | Increased carbon footprint contributes to climate risk.<br>Climate change induced instability will have a direct consequence for vital Company infrastructure, as well as secondary repercussions on economic capabilities.<br>Also, failure to adopt appropriate countermeasures to reduce the carbon intensity of the business can impact brand reputation & stakeholder confidence. | Consistent efforts to cut emissions.<br>Evaluating low-carbon fuel adoption (e.g., biodiesel, natural gas, and CBG) to reduce operational emissions. | Impact on Company's reputation and brand value. |
| 2. | Energy | Risk, Opportunity | Risk: The energy intensive nature of LMW's manufacturing processes pose a risk to energy optimisation. Without intervention, the Company faces continued reliance on carbon-heavy energy sources and potential inefficiencies in both Scope 1 and Scope 2 energy use.<br>Opportunity: Having already achieved a significant reliance on renewable energy, the Company remains committed to maintaining and strengthening this focus while continuously seeking opportunities to improve energy consumption efficiency. | The Company has set an internal target to offset 100% of energy consumption with renewable energy.<br>With a 15.00 MW solar plant and 28 wind turbines totalling 36.80 MW, the Company significantly offsets emissions by reducing its reliance on conventional, non-renewable energy sources.<br>Cross-divisional energy efficiency initiatives includes Variable Frequency Drive (VFD) installation, air compressor optimisation, lighting automation, and the transition to high-efficiency motors. | Reduction in energy and environmental costs.<br>Increased operational efficiency.<br>Improved equipment lifespan. |

| Sr. No | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 3. | Waste Management | Risk | Manufacturing of equipment leads to the generation of a significant amount of waste across all divisions. The waste generated is both hazardous (metal scraps, paints, etc.) as well as non-hazardous (paper, wood, etc.).<br>Lack of waste management and waste re-utilisation could lead to operational inefficiency and hinder product manufacturing. | Waste in the form of metal chips is used as raw material for the Foundry division. Meanwhile, hazardous waste generated during operations is disposed through authorised vendors. | Legal fines. |
| 4. | Efficient Resource Utilisation | Opportunity | The Company is committed to reducing the environmental impact of its operations and optimising natural resource consumption. This sustainable approach not only drives operational excellence but also resonates with eco-sensitive consumers. | - | Lower operational costs.<br>Increase in revenue share from environment conscious customers. |
| 5. | Occupational Health & Safety | Opportunity | The Company's ability to provide a work environment free of injuries, fatalities, and illness, and promote better health and wellbeing of employees results in better productivity and boosts employee morale. | - | Reduced cost of talent acquisition. |
| 6. | Training & Education | Opportunity | Providing training to employees and workers leads to skill enhancement as well as reduced margin for errors/ accidents, thus increasing the productivity of the workforce. | - | Increased productivity. |
| 7. | Product Quality | Opportunity | Efficient resource utilisation significantly reduces the wastage of raw materials and energy. By leveraging high-quality inputs in precise quantities and minimising process rejects, the Company consistently ensures superior product quality and safety standards. | - | Improved customer satisfaction.<br>Increased product demand. |

| Sr. No | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 8. | Customer Satisfaction | Opportunity | The Company delivers world-class products and high-quality services aimed at enhancing value and ensuring customer delight. This is achieved through a dedicated focus on the continuous development of human capital, robust systems, streamlined processes, and the adoption of cutting-edge technology and best practices. | - | Increase in turnover, leading to a stronger bottom line. |
| 9. | Business Ethics | Risk & Opportunity | Risk: Non-adherence to ethical standards can expose the organisation to legal fines, penalties, and damaged reputation.<br>Opportunity: Compliance with ethical standards can result in improved Company reputation and relations with other business entities. | Sensitising and upskilling internal stakeholders to foster a culture of ethical business conduct and corporate integrity.<br>Effective mechanisms and management systems for ensuring that the Company and its employees are compliant with the laws, regulations, standards, and ethical practices that apply to the organisation and industry. | Legal fines and penalties. |
| 10. | Technology & Innovation | Opportunity | Driving customer delight through digital transformation and leveraging innovation to gain a competitive operational edge.<br>Harnessing sustainable innovation to deliver meaningful social and environmental benefits alongside long-term economic gains for the Company. | - | By leveraging cutting-edge technology to drive operational efficiencies and expand market footprint, the Company aims to deliver a superior user experience. This strategic focus is expected to result in robust growth across both the topline and the bottom-line. |

## 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.

In alignment with the National Guidelines for Responsible Business Conduct (NGRBC) prescribed by the Ministry of Corporate Affairs, the Company has adopted comprehensive policies that embody the spirit of its nine core principles (P1–P9):

**Principle P1:**
- Code of Conduct Policy
- Whistle Blower Policy
- Business Ethics Policy
- Business Responsibility Policy
- Legal and Regulatory Compliance Policy

**Principle P2:**
- Policy on Product Lifecycle Sustainability
- Customer Centricity Policy

**Principle P3:**
- Equal Opportunity Policy
- Business Ethics Policy

**Principle P4:**
- Policy towards Stakeholders
- CSR Policy
- Supplier Code of Conduct

**Principle P5:**
- Human Rights Policy
- Equal Opportunity Policy
- Welfare Policy

**Principle P6:**
- Environment Policy
- Policy on Product Lifecycle Sustainability

**Principle P7:**
- Policy towards Stakeholders
- Business Responsibility Policy

**Principle P8:**
- Equal Opportunity Policy
- CSR Policy

**Principle P9:**
- Customer Centricity Policy
- Preservation of Documents Policy

**Key to P1-P9:**

| | |
|---|---|
| P1 | Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable |
| P2 | Businesses should provide goods and services in a manner that is sustainable and safe |
| P3 | Businesses should respect and promote the well-being of all employees, including those in their value chains |
| P4 | Businesses should respect the interests of and be responsive towards all its stakeholders |
| P5 | Businesses should respect and promote human rights |
| P6 | Businesses should respect and make efforts to protect and restore the environment |
| P7 | Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent |
| P8 | Businesses should promote inclusive growth and equitable development |
| P9 | Businesses should engage with and provide value to their consumers in a responsible manner |

| Sl. No | Disclosure Question | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Policy and management processes** | | | | | | | | | | |
| 1 a. | Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No) | | | | | Yes | | | | |
| b. | Has the policy been approved by the Board? (Yes/No) | | | | | Yes | | | | |
| c. | Web Link of the Policies, if available. | | | | | https://www.lmwglobal.com/investors/Policies.html | | | | |

| Sl. No | Disclosure Question | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|---|
| 2. | Whether the entity has translated the policy into procedures. (Yes / No) | Yes | | | | | | | | |
| 3. | Do the enlisted policies extend to your value chain partners? (Yes/No) | Yes | | | | | | | | |
| 4. | Name of the national and international codes/ certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | LMW's manufacturing facilities and office premises have well defined Environment, Health, Safety, Information Security Management and Quality Management systems in place with stringent internal standards and are also certified with international standards like ISO 45001:2018: Occupational Health and Safety Management system; ISO 14001:2015: Environmental Management system, ISO 9001:2015: Quality Management system and ISO 27001:2022: Information security management system. Additionally, wherever necessary/applicable the respective laboratory facilities are NABL accredited with ISO/IEC 17025: 2017, Pressure Equipment Directive 2014/68/ EU, AS9100D (Aerospace Quality Management System), NADCAP. Besides, the Company's foundry units have received the GreenCo Platinum+ level certification from CII – Sohrabji Godrej Green Business Centre, BIS Certification as per IS 210:2009 for Grey Iron Castings and the Marine Certification by BV and Lloyd's Register. | | | | | | | | |
| 5. | Specific commitments, goals and targets set by the entity with defined timelines, if any. | (see table below) | | | | | | | | |
| 6. | Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. | The Company met with all specific commitments, goals and targets set. | | | | | | | | |

| Project | Target (in numbers) |
|---|---|
| **Women Empowerment** | |
| SHGs Development Training Programs | 20 |
| **Livelihood Projects** | |
| Livelihood Training Programs | 14 |
| Veterinary Health Camps | 100 |
| **Health Projects** | |
| Health Camps | 15 |
| Sickle Cell Anemia Intervention Project Beneficiaries | 600 |
| Spine Surgery & Rehabilitation Project Beneficiaries | 20 |
| Construction of Health Subcenter | 1 |
| Eye Screening Program | 30 |
| **Environment Projects** | |
| Trees Plantation | 4,000 |
| Water Bodies Restoration | 2 |
| Solid Waste Management Project | 100 |

**Governance, leadership, and oversight**

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

**Response:**

Since its inception, the Company has maintained a strong and early commitment to environmental well-being, proactively integrating Environmental, Social, and Governance (ESG) principles into its operations well before they gained widespread recognition.

The Company is actively implementing measures aimed at reducing absolute carbon emissions across its facilities. This reduction is being achieved through various initiatives focused on enhancing operational efficiency, expanding renewable energy generation and procurement, minimise freshwater intake through water reuse, recycling technologies and transitioning to cleaner fuels.

Its business offerings encompass a comprehensive range of energy-efficient and environment-friendly products and solutions. These offerings enable industries to optimise energy consumption and decrease greenhouse gas emissions.

Recognising the evolving energy landscape and its potential to contribute to this shift, the Company has strategically focused its efforts on green energy solutions. Its strategies are proactively aligned with broader climate change mitigation and sustainability objectives. To strengthen its clean energy offerings and solidify its position as a trusted energy transition partner for its customers, the Company is investing in research and development, enhancing its digital capabilities, and forging partnerships with other technology companies.

On the social front, the Company is actively involved in initiatives aimed at fostering equal opportunities through education and empowering the informal workforce through dedicated programmes.

While the Company is steadfast in its mission, it acknowledges the inherent challenges in meeting ESG imperatives. These include the complexities of retrofitting legacy industrial infrastructure, managing the capital expenditure associated with green innovations, mitigating environmental risks within the supply chain, and ensuring rigorous data reporting. Despite these hurdles, the Company remains committed to continuous improvement through innovation and proactive stakeholder engagement, building on its progress to ensure a sustainable and inclusive future.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).

   **Response:** At the highest level, Executive Directors along with the other Board of Directors of the Company are responsible for the implementation and oversight of the Business Responsibility Policy(ies). The Corporate Social Responsibility Committee oversees the social factors affecting the environment in which the Company operates and provides necessary insights to the Board of Directors. Whereas, the Risk Management Committee of the Company oversees all the other factors related to the Environment, Social and Governance aspects of the organisation and provides adequate inputs to the Board of Directors.

9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.

   **Response**: As stated above, the Risk Management Committee and the Corporate Social Responsibility Committee provide inputs to the Board for decision making on sustainability related factors. Details regarding the composition of the Risk Management Committee and the Corporate Social Responsibility Committee are available in the Corporate Governance Report found elsewhere in the Annual Report.

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 | Board of Directors | | | | | | | | | Annually | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances | A Statutory Compliance Certificate on applicable laws is provided by the Company Secretary (based on the confirmation received from the respective business heads) to the Board of Directors. | | | | | | | | | Quarterly | | | | | | | | |

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

| P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|
| | | | | No | | | | |

| 12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated: | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Questions** | **P 1** | **P 2** | **P 3** | **P 4** | **P 5** | **P 6** | **P 7** | **P 8** | **P 9** |
| The entity does not consider the Principles material to its business (Yes/No) | NA | | | | | | | | |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) | | | | | | | | | |
| The entity does not have the financial or/ human and technical resources available for the task (Yes/No) | | | | | | | | | |
| It is planned to be done in the next financial year (Yes/No) | | | | | | | | | |
| Any other reason (please specify) | | | | | | | | | |

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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:

   The organisation prioritises the empowerment of its workforce by leveraging employee potential through focused talent development initiatives. These programmes are strategically designed to align individual career aspirations with the Company's broader objectives. To facilitate this, a comprehensive range of interventions is provided, including leadership enhancement workshops and dedicated competency development projects.

| Segment | Total number of training and awareness programmes held | Topics / principles covered under the training and its impact | Percentage of persons in respective category covered by the awareness programmes |
|---|---|---|---|
| Board of Directors | 4 | The Board is made aware of critical areas through comprehensive familiarisation and awareness programs. These programs cover Business and Operations, Regulations and Compliance, the Code of Business Conduct and Ethics, Financial and Taxation Topics, Risk Management, and Internal Controls. Furthermore, the Board receives frequent updates on Company developments, key regulatory changes, risks, legal cases, and compliance matters, ensuring informed decision-making and effective oversight. | 100.00% |
| Key Managerial Personnel | 4 | The Company's KMP and employees are engaged in diverse training programs via a hybrid learning model encompassing virtual classrooms and e-learning. Beyond individual development, organisation-wide programs include Compliance Training, Information and Cyber Security Awareness, Code of Conduct, POSH Awareness, general awareness sessions, and CSR programs. | 100.00% |
| Employees other than BoD and KMPs | 194 | | 78.32% |
| Workers | 70 | Safety, First Aid & skill up-gradation training, vocational training focused on achieving employable skills. | 99.00% |

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

| **Monetary** | | | | | |
|---|---|---|---|---|---|
| **Particulars** | **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 | Principle 4 | Office of the Deputy State Tax Officer, Commercial Tax Department, Tamil Nadu. | ₹11,40,524/- | Failure to generate an e-invoice for stock transfer between the taxpayer units. | Yes |
| | | Office of the State Tax Officer (Intelligence), Roving Squad - II, Salem, Tamil Nadu | ₹16,74,432/- | There is a discrepancy between the Customer GST number and the material delivery address printed on the invoice. | Yes |
| | | Office of the Deputy State Tax Officer, Roving Squad, Coimbatore, Tamil Nadu. | ₹5,87,988/- | There is a discrepancy between the Customer GST number and the material delivery address printed on the invoice. | Yes |
| Settlement | Nil | | | | Not Applicable |
| Compounding Fee | | | | | |

| **Non-monetary** | | | | | |
|---|---|---|---|---|---|
| **Particulars** | **NGRBC Principle** | **Name of the regulatory/ enforcement agencies/ judicial institutions** | **Amount (In INR)** | **Brief of the Case** | **Has an appeal been preferred? (Yes/No)** |
| Imprisonment | Nil | | | | Not applicable |
| Punishment | | | | | |

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed:

| **Case Details** | **Name of the regulatory/ Enforcement agencies/ judicial institutions** |
|---|---|
| Penalty of ₹11,40,524/- for failure to generate an e-invoice for stock transfer between the taxpayer units. | Deputy Commissioner of State Tax, Tamil Nadu |
| Penalty of ₹16,74,432/- for discrepancy between the Customer GST number and the material delivery address printed on the invoice. | Deputy Commissioner of State Tax, Tamil Nadu |
| Penalty of ₹5,87,988/- for discrepancy between the Customer GST number and the material delivery address printed on the invoice. | Deputy Commissioner of State Tax, Tamil Nadu |

4. Does the entity have an anti-corruption or anti-bribery policy? (Y/N/NA) If yes, provide details in brief. Provide a web-link if the entity has anti-corruption or anti-bribery policy

**Response:** Yes, the Company has an anti-corruption/anti-bribery policy as a part of the Business Ethics Policy. This policy is in line with applicable anti-corruption/anti-bribery regulations. LMW conducts its operations and activities in compliance with the Business Ethics Policy and expects everyone associated with it to conduct their business with integrity. The Company's policy strictly prohibits any form of improper / unethical payments. Any payment or benefit conveyed, and is ethical, must be fully transparent, adequately documented, and duly accounted. This policy is communicated to all employees through induction programmes, policy manuals and intranet portals. The web-link for the Policy is: https://www.lmwglobal.com/pdf/investors1/policies/business responsibility policy/01 Business 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:

| Particulars | FY 2025-26 | FY 2024-25 |
|---|---|---|
| Directors | Nil | Nil |
| KMPs | | |
| Employees | | |
| Workers | | |

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

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

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.

**Response:** There was no instance of corrective action or issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

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

| | FY 2025-26 | FY 2024-25 |
|---|---|---|
| i) Accounts payable x 365 days | 22,68,46,22,39,980 | 19,91,84,15,10,890 |
| ii) Cost of goods/services procured (in ₹) | 25,20,99,80,846 | 23,99,80,90,362 |
| iii) Number of days of accounts payables | 90 days | 83 days |

Note: Previous year figures have been regrouped/ reclassified, wherever necessary, to confirm with the current period presentation.

9. Openness of business

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

| Parameter | Metrics | FY (2025-26) | PY (2024-25) |
|---|---|---|---|
| Concentration of Purchases | a. i) Purchases from trading houses | Nil | Nil |
| | ii) Total purchases | 19,67,73,64,623 | 18,09,76,65,295 |
| | iii) Purchases from trading houses as % of total purchases | Nil | Nil |
| | b. Number of trading houses where purchases are made | Nil | Nil |
| | c. i) Purchases from top 10 trading houses | Nil | Nil |
| | ii) Total purchases from trading houses | Nil | Nil |
| | iii) Purchases from top 10 trading houses as % of total purchases from trading houses | Nil | Nil |

| Parameter | Metrics | FY (2025-26) | PY (2024-25) |
|---|---|---|---|
| Concentration of Sales | a. i) Sales to dealer / distributors | Nil | Nil |
| | ii) Total Sales | 29,94,14,03,348 | 28,07,40,43,848 |
| | iii) Sales to dealer / distributors as % of total sales | Nil | Nil |
| | b. Number of dealers / distributors to whom sales are made | Nil | Nil |
| | c. i) Sales to top 10 dealers / distributors | Nil | Nil |
| | ii) Total Sales to dealer / distributors | Nil | Nil |
| | iii) Sales to top 10 dealers / distributors as % of total sales to dealer / distributors | Nil | Nil |

| Parameter | Metrics | FY (2025-26) | PY (2024-25) |
|---|---|---|---|
| Share of RPTs in | a. i) Purchases (Purchases with related parties) | 3,29,24,19,649 | 3,44,34,86,060 |
| | ii) Total Purchases | 19,67,73,64,623 | 18,09,76,65,295 |
| | iii) Purchases (Purchases with related parties as % of Total Purchases) | **16.73%** | **19.03%** |
| | b. i) Sales (Sales to related parties) | 1,90,16,14,428 | 1,38,03,08,863 |
| | ii) Total Sales | 29,94,14,03,348 | 28,07,40,43,848 |
| | iii) Sales (Sales to related parties as % of Total Sales) | **6.35%** | **4.92%** |
| | c. i) Loans & advances given to related parties | Nil | Nil |
| | ii) Total loans & advances | 1,31,71,09,499 | 1,17,59,21,901 |
| | iii) Loans & advances given to related parties as % of Total loans & advances | Nil | Nil |
| | d. i) Investments in related parties | 1,71,51,00,000 | 2,05,84,83,000 |
| | ii) Total Investments made | 10,74,54,56,769 | 9,00,93,62,307 |
| | iii) Investments in related parties as % of Total Investments made | **15.96%** | **22.85%** |

## PRINCIPLE 2

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

### Essential Indicators

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

| Particulars | FY 2025-26 | FY 2024-25 | Details of improvements in environmental and social impacts |
|---|---|---|---|
| R&D[1] | 0.01% | 0.87% | See Note[2] |
| Capex[1] | 0.76% | 0.26% | |

Note: [1]The Company's overall capex programme is designed towards investment in assets that continually improve the quality of manufacturing processes. This helps the Company to not only reduce environmental and social impacts resulting from its operations but also to offer products and services that have optimal impact on the environment.

[2]R&D for improving environmental and social impacts of the product is done by the Company considering the customers' requirements.

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No):

**Response:** Yes. Sustainability principles are integrated throughout the Company's supply chain practices, extending our commitment to our suppliers. LMW mandates that its suppliers adhere to all applicable governmental regulations, both local and international, concerning environmental standards, minimum wage requirements, the prohibition of child labour, anti-bribery and anti-corruption measures, and health and safety protocols. Furthermore, suppliers are expected to comply with all environment, health, safety, and other operational policies established by the Company.

The Company's manufacturing processes are subject to annual monitoring and continuous improvement to ensure reduced energy and resource consumption. To minimise environmental impact, LMW prioritises the procurement of high-quality materials and products that are readily available locally. Additionally, the Company actively promotes and utilises sustainable packaging solutions whenever/wherever feasible.

The Code of Conduct for Suppliers & Vendors can be found on the website of the Company at https://www.lmwglobal.com/pdf/investors1/policies/business responsibility policy/08 Supplier Code of Conduct.pdf.

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

**Response:** LMW follows a rigorous vendor capability assessment protocol to evaluate the processes and products of potential suppliers prior to their empanelment. This comprehensive vetting mechanism ensures that all new entrants are fully aligned with the Company's sustainability mandates.

To ensure sustained adherence, the Company undertakes regular assessments and audits of its existing vendor base. These periodic reviews facilitate continuous compliance with LMW's established sustainability standards. By virtue of these stringent monitoring processes, the Company has successfully ensured that 100% of its sourcing is carried out in a sustainable manner.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

**Response:** LMW is an Original Equipment Manufacturer (OEM). The Company's products have a resale value and can be recycled and/or retrofitted.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

**Response:** Not applicable.

## PRINCIPLE 3

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

### Essential Indicators:

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

| Category | Total (A) | Percentage 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) |
| **Permanent Employees** | | | | | | | | | | | |
| Male | 2,311 | 2,311 | 100.00% | | | Not applicable | | | | | |
| Female | 86 | 86 | 100.00% | Nil | | 86 | 100.00% | Nil | | | |
| Total | 2,397 | 2,397 | 100.00% | | | 86 | 3.59% | | | | |
| **Other than Permanent Employees** | | | | | | | | | | | |
| Male | | | | | | | | | | | |
| Female | Nil | Nil | Not applicable | Not applicable | | | | | | | |
| Total | | | | | | | | | | | |

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

| Category | Total (A) | Percentage 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) |
| **Permanent Workers** | | | | | | | | | | | |
| Male | 1,109 | 1,109 | 100.00% | - | - | | | | | | |
| Female | Nil | Nil | Nil | - | - | Not applicable | | | | | |
| Total | 1,109 | 1,109 | 100.00% | - | - | | | | | | |
| **Other than Permanent Workers*** | | | | | | | | | | | |
| Male | 279 | | | | | | | | | | |
| Female | 11 | Nil | Not applicable | Not applicable | | | | | | | |
| Total | 290 | | | | | | | | | | |

*covered under ESIC.

#covered under Employees Compensation Act, 1923.

The Company provides Maternity Benefits only.

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

| | | FY 2025-26 | FY 2024-25 |
|---|---|---|---|
| i) | Cost incurred on wellbeing measures<br>(well-being measures means well-being of employees and workers (including male, female, permanent and other than permanent employees and workers) | 21,47,28,522 | 24,91,51,165 |
| ii) | Total revenue of the company | 30,81,84,36,546 | 29,09,40,17,861 |
| iii) | Cost incurred on wellbeing measures as a % of total revenue of the company | 0.70% | 0.86% |

2. Details of retirement benefits, for the current financial year and the previous financial year:

| Benefits | FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|---|
| | No. of employees covered as a percentage of total employees | No. of Workers covered as a percentage of total workers | Deducted and deposited with the authority (Y/N / N.A.) | No. of employees covered as a percentage of total employees | No. of workers covered as a percentage of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF | 100% of applicable employees as per the Act | 100% of applicable workers as per the Act | Yes | 100% of applicable employees as per the Act | 100% of applicable workers as per the Act | Yes |
| Gratuity | 100% of applicable employees as per the Act | 100% of applicable workers as per the Act | Yes | 100% of applicable employees as per the Act | 100% of applicable workers as per the Act | Yes |
| ESI | 100% of applicable employees as per the Act | 100% of applicable workers as per the Act | Yes | 100% of applicable employees as per the Act | 100% of applicable workers as per the Act | Yes |
| Others- please specify: Nil | Not applicable | | | | | |

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.

**Response:**

The Company is steadfast in its commitment to enhancing accessibility across its premises for all differently abled stakeholders. It endeavours to ensure that its entire physical infrastructure—including buildings, furniture, on-campus facilities, and services—strictly adheres to the accessibility standards prescribed under the Rights of Persons with Disabilities (RPWD) Act and other applicable statutory regulations.

To this end, the Company continuously undertakes the revamping of existing structures to achieve rigorous compliance. Furthermore, any new facility that is constructed, renovated, leased, or rented is subject to comprehensive evaluations at various stages of development to meet these essential benchmarks. Any employee experiencing accessibility-related challenges is encouraged to report the matter to their respective location's facilities team or communicate directly with the Liaison Officer.

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.

**Response:** Yes, the Company has an equal opportunity policy in accordance with the Rights of Persons with Disabilities Act, 2016. The policy states that recruitment decisions will be based solely on merit, and there will be no discrimination on the basis of race, caste, religion, colour, ancestry, marital status, gender, sexual orientation, age, nationality, ethnicity, disability or any other category protected by applicable law. The Company follows an inclusive evaluation process by ensuring that a person with a disability is provided with suitable flexibility and accommodation that may be required so that she/he may be evaluated fairly. The Company is committed to eliminating all forms of unlawful discrimination, and strives to provide clear terms of employment, training, development, and performance management.

Equal Opportunity Policy of the Company can be found on the Company's website at https://www.lmwglobal.com/pdf/investors1/policies/business responsibility policy/10 Equal Opportunity Policy.pdf.

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

| | Permanent Employees | | Permanent Workers | |
|---|---|---|---|---|
| **Gender** | **Return to work rate** | **Retention rate** | **Return to work rate** | **Retention rate** |
| Male | NA | NA | NA | NA |
| Female | 100% | 50% | NA | NA |
| Total | 100% | 50% | NA | NA |

Note: The Company provides maternity leave only.

In the table NA means not applicable.

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

| **Particulars** | **Yes/No (If yes, then give details of the mechanism in brief)** |
|---|---|
| Permanent Workers<br>Other than Permanent Workers<br>Permanent Employees<br>Other than Permanent Employees | Yes, the Company has internal procedures in place for grievance redressal requirements of employees and workmen. The Grievance Redressal Committee is formed in accordance with Section 4 of the Industrial Relations Code, 2020 where the employees can redress their grievances. The structured grievance redressal forum monitors and reviews complaints received, if any. Along with this forum, the Company also has a Safety Committee which carries out interaction with all departments periodically. Besides the Safety Committee the Company also has an Internal Complaints Committee as required under the POSH Act, 2013. The Company also has a Whistle Blower mechanism to receive/process/resolve grievances, if any of employees and workmen. For canteen related grievances, a Canteen Committee has been formed, meetings are being conducted, and the minutes are recorded in the designated register. |

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

| | FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|---|
| **Category** | **Total employees / workers in respective category (A)** | **No. of employees / workers in respective category, who are part of association(s) or union (B)** | **% (B / A)** | **Total employees / workers in respective category (C)** | **No. of employees / workers in respective category, who are part of association(s) or union (D)** | **% (D / C)** |
| Total Permanent Employees | 2,397 | Nil | NA | 2,408 | Nil | NA |
| Male | 2,311 | Nil | NA | 2,327 | Nil | NA |
| Female | 86 | Nil | NA | 81 | Nil | NA |
| Total Permanent Workers | 1,109 | 1,109 | 100.00% | 1,219 | 1,219 | 100.00% |
| Male | 1,109 | 1,109 | 100.00% | 1,219 | 1,219 | 100.00% |
| Female | Nil | Nil | NA | Nil | Nil | NA |

In the table NA means not applicable.

8. Details of training given to employees and workers:

| Category | FY 2025-26 | | | | | FY 2024-25 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | On Health and safety measures | | On Skill upgradation | | Total (D) | On Health and safety measures | | On Skill upgradation | |
| | | No.(B) | % (B/A) | No.(C) | % (C/A) | | No.(E) | % (E/D) | No.(F) | % (F/D) |
| **Employees** | | | | | | | | | | |
| Male | 2,311 | 1,909 | 82.60% | 1,898 | 82.13% | 2,327 | 1,890 | 81.22% | 1,993 | 85.65% |
| Female | 86 | 32 | 37.21% | 73 | 84.88% | 81 | 23 | 28.40% | 68 | 83.95% |
| Total | 2,397 | 1,941 | 80.98% | 1,971 | 82.23% | 2,408 | 1,913 | 79.44% | 2,061 | 85.59% |
| **Workers** | | | | | | | | | | |
| Male | 1,109 | 1,106 | 99.73% | 1,031 | 92.97% | 1,219 | 1,215 | 99.67% | 975 | 79.98% |
| Female | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil |
| Total | 1,109 | 1,106 | 99.73% | 1,031 | 92.97% | 1,219 | 1,215 | 99.67% | 975 | 79.98% |
| **Other than Permanent Workers** | | | | | | | | | | |
| Male | 279 | 279 | 100.00% | 279 | 100.00% | 74 | 74 | 100.00% | 74 | 100.00% |
| Female | 11 | 11 | 100.00% | 11 | 100.00% | 4 | 4 | 100.00% | 4 | 100.00% |
| Total | 290 | 290 | 100.00% | 290 | 100.00% | 78 | 78 | 100.00% | 78 | 100.00% |

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

| Category | FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|---|
| | Total (A) | No.(B) | % (B/A) | Total (C) | No.(D) | % (D/C) |
| **Employees** | | | | | | |
| Male | 2,311 | 2,311 | 100.00% | 2,327 | 2,327 | 100.00% |
| Female | 86 | 86 | 100.00% | 81 | 81 | 100.00% |
| Total | 2,397 | 2,397 | 100.00% | 2,408 | 2,408 | 100.00% |
| **Workers** | | | | | | |
| Male | 1,109 | 1,109 | 100.00% | 1,219 | 1,219 | 100.00% |
| Female | Nil | Nil | Nil | Nil | Nil | Nil |
| Total | 1,109 | 1,109 | 100.00% | 1,219 | 1,219 | 100.00% |

10. Health and safety management system:

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

**Response:** To enable and ensure a healthy, safe workplace, the Company has a comprehensive Environment, Occupational Health, and Safety Management System (EOHS) in place. LMW ensures that its EOHS system is implemented across all sites. All manufacturing locations are certified for requirements under ISO 45001 (Occupational Health and Safety System). The adoption of various precautionary safety measures is integrated with the system.

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

**Response:** LMW has implemented a Hazard Identification and Risk Assessment (HIRA) program in its operations. The Company is also providing guidance on proper equipment handling and has appropriate protective wear (e.g., helmets, eye masks) in place according to the statutory requirements. The Company's plant managers monitor the entire manufacturing process to avoid any instance of safety related accident. Near miss incidents are recorded and reviewed by the managers to identify work related hazards and ensure workplace safety.

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

**Response:** Yes. The Company maintains a robust safety culture by systematically encouraging workers to report near-miss incidents. Formal processes ensure that personnel can report work-related hazards and are fully trained on mitigation protocols to safely distance themselves from work related hazards.

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

**Response:** Yes, LMW collaborates with local hospitals to provide its workers and employees with non-occupational medical and healthcare services.

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

| Safety Incident/Number | Category* | FY 2025-26 | FY 2024-25 |
|---|---|---|---|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | Nil | Nil |
| | Workers | Nil | Nil |
| Total recordable work-related injuries | Employees | Nil | 2 |
| | Workers | 25* | 31* |
| No. of fatalities | Employees | Nil | Nil |
| | Workers | Nil | Nil |
| High consequence work-related injury or ill-health (excluding fatalities) | Employees | Nil | Nil |
| | Workers | Nil | Nil |

*including in the contract workforce

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

**Response:** The Company ensures that its operations are compliant with all safety related statutory norms. LMW also ensures that safety training is provided to staff and workmen immediately after joining. The Company has department wise Standard Operating Procedures (SOP) in place. All the manufacturing locations are certified for requirements under ISO 45001 (Occupational Health and Safety System). The comprehensive Environment, Occupational Health and Safety Management System (EOHS) ensures the workplace safety of the workforce. The Company also has in place various other initiatives/ measures to ensure a happy, healthy and safe workplace for its employees.

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

| Particulars | FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|---|
| | 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 | |
| Health & Safety | | | | | | |

14. Assessments for the year:

| | Percentage of plants and offices that were assessed (by entity or statutory authorities or third parties) |
|---|---|
| Health and safety practices[1] | 100.00% |
| Working Conditions[1] | |

[1]All the factories and offices of the Company are subject to regular/periodical visit/inspection by relevant statutory authorities.

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.

**Response:** There are no such instances of safety-related incidents / risks / concerns arising from assessments of health & safety practices and working conditions.

**PRINCIPLE 4**
Businesses should respect the interests of and be responsive to all its stakeholders.

## Essential Indicators:

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

   The process of identifying key stakeholder groups involves gathering and analysing information to understand the interests, needs, and concerns of the stakeholders, categorising them based on their level of importance, and developing a plan to engage with them effectively.

2. List of stakeholder groups identified as key for the 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, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|---|---|---|---|---|
| Customers | No | Visits, meetings, survey, newsletters, brochures, social media and email | Need basis | Information on business offering and to understand customer requirements |
| Employees | No | Bulletin boards, intranet, mailers and internal committees | Need basis | For career management, ensuring personal growth, provide learning opportunities and gather informal feedback |
| Investors | No | Meetings, print media and through Stock Exchanges | Quarterly and Need basis | Investor related communication |
| Suppliers | No | Supplier meetings, social media and mailers | Need basis (for any common topic) | To disseminate information about recent developments in the industry |
| Government / Regulatory Bodies | No | Policy advocacy, partnership with industry bodies and meetings | Need basis | Ensure compliance |
| Local Community / Society | Yes | Site visits, press release, social media, NGOs, case studies and mailers | Quarterly / periodic review meetings based on the characteristics of each CSR project | To develop the CSR project along with the community, according to the needs of the community |

**PRINCIPLE 5**

Businesses should respect and promote human rights.

## Essential Indicators:

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

| Category | FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. of Employees / Workers covered (B) | % (B/A) | Total (C) | No. of Employees / Workers covered (D) | % (D/C) |
| **Employees** | | | | | | |
| Permanent | 2,397 | 2,397 | 100.00% | 2,408 | 2,408 | 100.00% |
| Other than Permanent | Nil | Nil | Nil | Nil | Nil | Nil |
| Total | 2,397 | 2,397 | 100.00% | 2,408 | 2,408 | 100.00% |
| **Workers** | | | | | | |
| Permanent | 1,109 | 1,109 | 100.00% | 1,219 | 1,219 | 100.00% |
| Other than Permanent | 290 | 290 | 100.00% | 78 | 78 | 100.00% |
| Total | 1,399 | 1,399 | 100.00% | 1,297 | 1,297 | 100.00% |

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

| Category | FY 2025-26 | | | | | FY 2024-25 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No.(B) | % (B/A) | No.(C) | % (C/A) | | No. (E) | % (E/D) | No. (F) | % (F/D) |
| **Employees** | | | | | | | | | | |
| **Permanent** | | | | | | | | | | |
| Male | 2,311 | Nil | Nil | 2,311 | 100.00% | 2,327 | Nil | Nil | 2,327 | 100.00% |
| Female | 86 | Nil | Nil | 86 | 100.00% | 81 | Nil | Nil | 81 | 100.00% |
| **Other than Permanent** | | | | | | | | | | |
| Male | Nil | | | | | Nil | | | | |
| Female | | | | | | | | | | |
| **Workers** | | | | | | | | | | |
| **Permanent** | | | | | | | | | | |
| Male | 1,109 | Nil | Nil | 1,109 | 100.00% | 1,219 | Nil | Nil | 1,219 | 100.00% |
| Female | Nil | | | | | Nil | | | | |
| **Other than Permanent** | | | | | | | | | | |
| Male | 279 | Nil | Nil | 279 | 100.00% | 74 | Nil | Nil | 74 | 100.00% |
| Female | 11 | Nil | Nil | 11 | 100.00% | 4 | Nil | Nil | 4 | 100.00% |

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

a. Median remuneration / wages:

| Particulars | Male | | Female | | Other | |
|---|---|---|---|---|---|---|
| | Number | Median remuneration/ salary/ wages of respective category | Number | Median remuneration/ salary/ wages of respective category | Number | Median remuneration/ salary/ wages of respective category |
| Board of Directors (BoD) | 7 | ₹2,55,32,848 | 2 | ₹10,00,000 | Nil | Nil |
| Key Managerial Personnel | 2 | ₹67,70,109 | Nil | NA | Nil | Nil |
| Employees other than BoD and KMP | 2,309 | ₹6,33,516 | 86 | ₹6,06,912 | Nil | Nil |
| Workers | 1,109 | ₹10,12,804 | Nil | NA | Nil | Nil |

b. Gross wages paid to females:

| | FY 2025-26 | FY 2024-25 |
|---|---|---|
| Gross wages paid to females<br>(Gross wages paid to females as % of total wages) | 2.29% | 2.97% |

Note: For details on Board of Directors remuneration and the period in office, please refer to the Corporate Governance Report.

In the table NA means not applicable.

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)

**Response:** Yes, the Head of Human Resources is responsible for managing any human rights issues raised by internal employees or contractors that are caused or contributed to by the Company.

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

**Response:** The Company has a 'Whistle Blower Mechanism' in place through which employees can suitably represent any perceived misconduct or complaints related to human rights issues. The Company also has an Anti-Sexual Harassment Policy and Committees in place to ensure the safety and dignity of employees. All employees are educated on Human Rights Policy through induction programmes, policy manuals and intranet portals. Any grievances falling under the purview of this policy can be addressed to the HR department. For unionised employees, a robust grievance handling procedure is in existence. The Human Rights Policy of the Company can be found on the Company's website at https://www.lmwglobal.com/pdf/investors1/policies/business responsibility policy/05 Human Rights Policy.pdf.

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

| Particulars | FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|---|
| | 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 | | | | | | |
| Discrimination at workplace | | | | | | |
| Child Labour | | | | | | |
| Forced Labour / Involuntary Labour | | Nil | | | Nil | |
| Wages | | | | | | |
| Other human rights related issues | | | | | | |

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

| | FY 2025-26 | FY 2024-25 |
|---|---|---|
| i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | Nil | Nil |
| ii) Average number of female employees/workers at the beginning of the year and as at end of the year | 91 | 89 |
| iii) Complaints on POSH as a % of female employees / workers | Not Applicable | Not Applicable |
| iv) Complaints on POSH upheld | Not Applicable | Not Applicable |

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

**Response:** The Company has adopted a robust whistle blower mechanism to ensure transparent and fair action in case of any misconduct or unethical practice. The Whistle Blower Policy states that identity of the complainant will be kept confidential to the extent possible given the legitimate needs of law and the investigation. Additionally, the policy protects the complainant from discrimination, victimisation, retaliation, threat, discrimination, or any other unfair employment practice being adopted against a Whistle Blower. Whistle Blower Policy of the Company can be found on the Company's website https://www.lmwglobal.com/pdf/investors1/policies/12 Whistle Blower Policy.pdf.

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

**Response:** Yes, the Company follows internationally accepted human rights norms and standards which also extend to business agreements and contracts.

10. Assessments for the year:

| Particulars | Percentage of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|---|---|
| Child Labour | The Company maintains 100% compliance, as all manufacturing plants and offices undergo regular inspections by the respective statutory authorities. |
| Forced/involuntary labour | |
| Sexual harassment | |
| Discrimination at workplace | |
| Wages | |
| Others – Nil | |

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

**Response:** There are no instances of significant risks or concerns arising from the assessment.

**PRINCIPLE 6**

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

## Essential Indicators

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

| Parameter | FY 2025-26 | FY 2024-25 |
|---|---|---|
| **Revenue from Operations (in ₹)** | **30,81,84,36,546** | **29,09,40,17,861** |
| **From renewable sources** | | |
| Total electricity consumption (A) | 2,92,394.03 GJ | 2,67,649.08 GJ |
| Total fuel consumption (B) | Nil | Nil |
| Energy consumption through other sources (C) | Nil | Nil |
| **Total energy consumption from renewable sources (A+B+C)** | **2,92,394.03 GJ** | **2,67,649.08 GJ** |
| **From non-renewable sources** | | |
| Total electricity consumption (D) | 7,214.81 GJ | 12,759.00 GJ |
| Total fuel consumption (E) | 56,802.00 GJ | 58,025.00 GJ |
| Energy consumption through other sources (F) | Nil | Nil |
| **Total energy consumed from non-renewable sources (D+E+F)** | **64,016.81 GJ** | **70,784.00 GJ** |
| **Total energy consumed (A+B+C+D+E+F)** | **3,56,410.84 GJ** | **3,38,433.08 GJ** |
| **Energy intensity per Rupee of turnover**<br>(Total energy consumed/ Revenue from operations) | **115.65 GJ per Crore of Turnover** | **120.55 GJ per Crore of Turnover** |
| **Energy intensity per Rupee of turnover adjusted for Purchasing Power Parity (PPP)**<br>(Total energy consumed / Revenue from operations adjusted for PPP) | **238.70 GJ per Million USD*** | **249.06 GJ per Million USD*** |
| **Energy intensity in terms of physical Output**** | | |
| Energy intensity (optional) – the relevant metric may be selected by the entity | - | - |

*As per the SEBI Circular, SEBI/HO/CFD/PoD-1/P/CIR/2024/177 dated 20th December 2024 – Industry Standards Note on Reporting of BRSR Core, we have given the PPP intensity ratio in terms of Million United States Dollars (USD). Accordingly, PPP intensity figures for financial year 2024-25 has also been revised.

**The business verticals of the Company do not have a uniform output metric(s).

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Yes, independent assessment has been done by Sustainability Actions Private Limited.

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.

   **Response:** Not applicable. The Company does not come under any sector which comes under PAT scheme.

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

| Parameter | FY 2025-26 | FY 2024-25 |
|---|---|---|
| **Water withdrawal by source (in kilolitres)** | | |
| (i) Surface water | 2,24,453.00 kl | 1,96,810.00 kl |
| (ii) Groundwater | 93,410.00 kl | 73,153.10 kl |
| (iii) Third party water | 170.00 kl | 332.00 kl |
| (iv) Seawater / desalinated water | Nil | Nil |

| Parameter | FY 2025-26 | FY 2024-25 |
|---|---|---|
| (v) Others | Nil | Nil |
| **Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)** | **3,18,033.00 kl** | **2,70,295.10 kl** |
| **Total volume of water consumption (in kilolitres)** | **2,31,725** | **2,04,017** |
| **Water intensity per Rupee of turnover (Total Water Consumption / Revenue from operations)** | **103.20 kl per Crore of Turnover** | **96.28 kl per Crore of Turnover** |
| **Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total water consumption / Revenue from operations adjusted for PPP) | **213.00 kl per Million USD*** | **198.91 kl per Million USD*** |
| **Water intensity in terms of physical output**** | | |
| Water intensity (optional) – the relevant metric may be selected by the entity | - | - |

*As per the SEBI Circular, SEBI/HO/CFD/PoD-1/P/CIR/2024/177 dated 20th December 2024 – Industry Standards Note on Reporting of BRSR Core, we have given the PPP intensity ratio in terms of Million United States Dollar (USD). Accordingly, PPP intensity figures for financial year 2024-25 has also been revised.

**The business verticals of the Company do not have a uniform output metric(s).

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

Yes, independent assessment has been done by Sustainability Actions Private Limited.

4. Provide the following details related to water discharged:

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

Previous year figures have changed based on revised workings.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

Yes, independent assessment has been done by Sustainability Actions Private Limited.

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

**Response:** Yes, the Company has implemented a Zero Liquid Discharge (ZLD) mechanism at its plants. The recycled water is used for toilet flushing and other process in the Company premises. The Company has also installed a Sewage Treatment Plant (STP) along with a Reverse Osmosis (RO) plant for water treatment along with an agitated thin film drier at Textile Machinery Division - Unit 2 to increase the output quality of the treated water and thereby reduce hazardous waste generation.

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

| Parameter | Please specify unit | FY 2025-26 | FY 2024-25 |
|---|---|---|---|
| $NO_x$ | Micro gram / Meter cube | 29 | 24 |
| $SO_x$ | Micro gram / Meter cube | 21 | 25 |
| Particulate Matter (PM) | Micro gram / Meter cube | 96 | 92 |
| Persistent Organic Pollutants (POP) | | Nil | Nil |
| Volatile Organic Compounds (VOC) | | Nil | Nil |
| Hazardous Air Pollutants (HAP) | | Nil | Nil |
| Others – Foundry Dust | Tonnes | 15 | 19 |

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

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

**Response**: As part of the Company's sustainability objective, LMW is in the process of undertaking calculation of scope 1 & scope 2 emissions across all its businesses. Currently the Company has completed scope 1 & 2 emission calculation.

| Parameter | Unit | FY2025-26 | FY 2024-25 |
|---|---|---|---|
| **Total Scope 1 emissions** (Break-up of the GHG into $CO_2$, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | Metric tonnes of CO2 equivalent | **3,966.90** | **4,682.20** |
| **Total Scope 2 emissions** (Break-up of the GHG into $CO_2$, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | Metric tonnes of CO2 equivalent | **1,422.80** | **2,577.00** |
| **Total Scope 1 and Scope 2 emission intensity per Rupee of turnover** (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) | Metric tonnes of CO2 equivalent | **1.75 tCo2e per Crore of Turnover** | **2.59 tCo2e per Crore of Turnover** |
| **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) | - | **3.61 tCo2e per Million USD*** | **5.34 tCo2e per Million USD*** |
| **Total scope 1 and scope 2 emission intensity in terms of physical output**** | | | |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity | - | | - |

*As per the SEBI Circular, SEBI/HO/CFD/PoD-1/P/CIR/2024/177 dated 20th December 2024 – Industry Standards Note on Reporting of BRSR Core, we have given the PPP intensity ratio in terms of Million United States Dollar (USD). Accordingly, PPP intensity figures for financial year 2024-25 has also been revised.

**The business verticals of the Company do not have a uniform output metric(s).

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

Yes, independent assessment has been done by Sustainability Actions Private Limited.

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

**Response:** The Company is committed to reducing its net carbon footprint by meticulously monitoring aggregate energy consumption. To this end, the Company has established an internal mandate to achieve 100% neutrality by offsetting total energy intake through renewable energy sources. Currently, Scope 1 emissions constitute approximately 76% of the total emission profile. Diesel and LPG account for the majority of scope 1 emissions (64% and 30% respectively). Therefore, the Company is exploring options to move to low-carbon fuels which have lesser emissions. These include the use of biodiesel, compressed natural gas (CNG), instead of diesel in generators, switching to electric heaters from LPG in canteens etc. CNG is cost-effective and a better alternative for Acetylene used in the foundry division.

The Company's scope 2 emission accounts for 24% of overall emissions, most of which were offset by the wind and solar power generating facilities installed by the Company. The Company has a 15 MW Solar Power Generation Plant and has also installed 28 windmills with a total capacity of 36.80 MW. This has helped offset the emissions generated by energy consumption from conventional non-renewable sources.

The Company is continuously developing and modifying processes to minimise the use of energy and fossil fuels. To reduce the emissions from non-renewable sources, the Company has undertaken installation of variable frequency drive, air compressor operation optimisation, automation of lights & installation of energy efficient motors. The Company has also reduced emissions caused by refrigerants through better refrigerant management leading to lower emissions. Along with this, the Company is switching to energy efficiency compressors.

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

| Parameter | FY 2025-26 | FY 2024-25 |
|---|---|---|
| **Total Waste generated (in metric tonnes)** | | |
| Plastic waste (A) | 124.26 | 142.18 |
| E-waste (B) | 1.63 | 2.19 |
| Bio-medical waste (C) | Nil | Nil |
| Construction and demolition waste (D) | Nil | Nil |
| Battery waste (E) | 7.02 | 11.53 |
| Radioactive waste (F) | Nil | Nil |
| Other hazardous waste. Please specify, if any (G)* | 6,631.20 | 5,125.70 |
| Other non-hazardous waste generated (H)** Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) | 1,172.50 | 920.70 |
| **Total (A + B + C + D + E + F + G + H)** | **7,936.61** | **6,202.30** |
| **Waste intensity per Rupee of turnover.** (Total waste generated /Revenue from operations) | **2.58 metric tonnes per Crore of Turnover** | **2.21 metric tonnes per Crore of Turnover** |
| **Waste intensity per Rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total waste generated / Revenue from operations adjusted for PPP) | **5.32 metric tonnes per Million USD^** | **4.56 metric tonnes per Million USD^** |
| **Waste intensity in terms of physical output#** | | |
| Waste intensity (optional) – the relevant metric may be selected by the entity | - | - |
| **For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)** | | |
| **Category of Waste** | | |
| Recycled | 5,796.90 | 4,479.73 |
| Re-used | 621.40 | 369.71 |
| Other recovery operations*** | 1,518.60 | 1,352.85 |
| **Total** | **7,936.90** | **6,202.29** |
| **For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)** | | |
| **Category of Waste** | | |
| Incineration | 11.60 | 8.99 |
| Landfilling | 24.20 | 15.33 |
| Other disposal operations**** | Nil | Nil |
| **Total** | **35.80** | **24.32** |

^As per the SEBI Circular, SEBI/HO/CFD/PoD-1/P/CIR/2024/177 dated 20th December 2024 – Industry Standards Note on Reporting of BRSR Core, we have given the PPP intensity ratio in terms of Million United States Dollar (USD). Accordingly, PPP intensity figures for financial year 2024-25 has also been revised.

*Other hazardous waste includes metal scraps.

**Other non-hazardous waste includes scraps of paper, wood, rubber, and other non-metallic waste.

***Other recovery operations include the waste that was co-processed.

****Other disposal operations include waste that was disposed.

#The business verticals of the Company do not have a uniform output metric(s).

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

Yes, independent assessment has been done by Sustainability Actions Private Limited.

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.

**Response:** Various measures are taken by the Company to handle waste generated at its facilities, namely:

**Zero Liquid Discharge:** The Company has installed a Sewage Treatment Plant (STP) along with RO plants and a Zero Liquid Discharge mechanism at its plants.

**Hazardous waste:** The hazardous waste generated during operations is disposed through authorised vendors who have the necessary certification/licenses to handle such waste.

**E-Waste:** The Company disposes off outdated servers, monitors, computers, and other e-waste generated in its operations through e-waste management vendors approved by the government.

**Production/Other waste:** The Company also has a well-established waste recycling system which helps it to reuse more than 10% of production waste generated. The cast iron and mild steel waste generated from the manufacturing process is recycled entirely in an in-house foundry. This is achieved by initially briquetting and shredding of waste before melting. The Company's sand reclamation facility recycles waste sand from foundry processes. Other waste such as plastic, office waste, packaging, and paper is given to vendors for recycling. Food waste from cafeterias is given to vendors to use as animal feed and manure in nearby farmlands. The Company has disposed off old batteries through authorised vendors for recycling.

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:

**Response:**

| Sr. No. | Location of operations/ offices | Type of operations | Whether the conditions of environmental approval / clearance are being complied with? | If no, the reasons thereof and corrective action taken, if any. |
|---|---|---|---|---|
| Not applicable, as the Company does not have any operations/offices in/around ecologically sensitive areas. | | | | |

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

**Response:**

| Sr. No. | 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 |
|---|---|---|---|---|---|---|
| No environmental impact assessment of projects was undertaken by the Company during the current financial year. | | | | | | |

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

| Sr. No. | Specify the law/ regulation/ guidelines which was not complied with | Provide details of the non-compliance | Any fines / penalties/ action taken by regulatory agencies such as pollution control boards or by courts | Corrective action taken if any |
|---|---|---|---|---|
| Not applicable as the Company is compliant with all applicable laws and regulations. | | | | |

## 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:

   **Response:** The Company is associated with about 30 trade and industry chambers/associations.

   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 | Federation of Indian Chamber of Commerce and Industry | National |
| 3 | Federation of Indian Export Organisation | National |
| 4 | Indian Chamber of Commerce and Industry | National |
| 5 | Textile Machinery Manufacturers' Association of India | National |
| 6 | Indian Machine Tool Manufacturers' Association | National |
| 7 | Society of Indian Aerospace Technologies and Industries | National |
| 8 | Indian Wind Power Association | National |
| 9 | International Textile Manufacturers' Federation | International |
| 10 | The Institute of Indian Foundrymen | National |

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

   **Response:** There were no cases of anti-competitive conduct during the reporting period.

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

**Response:**

| Sr. No. | Name and brief details of project | SIA Notification No. | Date of notification | Whether conducted by independent external agency | Results communicated in public domain | Relevant Web link |
|---|---|---|---|---|---|---|
| Not applicable | | | | | | |

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

**Response:**

| 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 ₹) |
|---|---|---|---|---|---|---|
| Not applicable | | | | | | |

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

**Response:** The scope of the Company's Whistle Blower Policy covers external stakeholders, through which community members can raise their concerns. Along with this, we also implement a public grievance redressal mechanism, where any complaints or grievances of our stakeholders, including the community, can be addressed directly to our Administration Department at the following address.

Head - Administration,
LMW Limited,
SRK Vidyalaya Post,
Perianaickenpalayam,
Coimbatore - 641020,
Tamil Nadu, India.
Phone: +91 422 7192255
Email: info@lmw.co.in

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

| Particulars | FY 2025-26 | FY 2024-25 |
|---|---|---|
| Directly sourced from MSMEs / small producers | 22% | 17% |
| Directly from within India | 88% | 76% |

Note: Figures are rounded off.

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:

| | FY (2025-26) | FY (2024-25) |
|---|---|---|
| **1. Rural** | | |
| % of Job creation in Rural areas | Nil | Nil |
| **2. Semi-urban** | | |
| % of Job creation in Semi-Urban areas | 92.16% | 93.65% |
| **3. Urban** | | |
| % of Job creation in Urban areas | Nil | Nil |
| **4. Metropolitan** | | |
| % of Job creation in Metropolitan area | 7.84% | 6.35% |

(Places categorised as per RBI Classification System - rural / semi-urban / urban / metropolitan)

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

## Essential Indicators:

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

   **Response**: Customer feedback and opinions are collected on a real time basis at frequent intervals. The Company has undertaken a customer centric methodology and aims to resolve issues of the consumers on a timely basis. The global service team receives customer complaints from service engineers or selling agencies. The complaints are registered online in the DEMS Portal (maintained within the Company), categorising the complaint received and assigning accountability. Daily meetings are held with cross-functional team members to discuss and analyse complaints. If a complaint is within the warranty period, free replacement parts are dispatched to the customer. Also, containment actions are initiated, and root cause analysis is performed. Corrective actions are proposed, implemented, and monitored. the effectiveness of corrective action is also evaluated to prevent recurrence. The quality team acknowledges these actions and updates relevant standardisation documents. If issues persist, further analysis is conducted. Horizontal deployment may be considered for similar products.

   Scope of the Whistle Blower Policy allows all stakeholders to raise their concerns. Along with this, the Company also has a public grievance redressal mechanism, where any complaints or grievances can be addressed directly to the Administration department through an email address and phone number provided on the website.

2. Turnover of products and/ services as a percentage of turnover from all products/services that carry information about environmental and social parameters relevant to the product, safe and responsible use, recycling and/or safe disposal.

   **Response:**

   LMW is compliant with disclosure requirements as per applicable laws.

| Particulars | As a percentage of total turnover |
|---|---|
| Environmental and social parameters relevant to the product | Our products are engineered capital goods with long useful lives and are designed, manufactured and supplied in compliance with applicable environmental and safety standards. |
| Safe and responsible usage | All products supplied by LMW Limited are accompanied by comprehensive User/ Operation Manuals and Safety Instructions that cover safe installation, operation, maintenance and handling practices. These documents include hazard warnings, safety protocols, recommended practices and emergency procedures to ensure responsible and injury-free use of equipment. 100% of the turnover from products supplied is supported by such safety and responsible usage information. |
| Recycling and/or safe disposal | Our products have a long operating life, typically extending over several decades. Accordingly, the focus is on durability, efficient operation, and extended service life. The products and systems supplied to customers are accompanied by detailed manuals that include guidance on environmentally responsible handling, maintenance, and end-of-life management of components. |

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

| Particulars | FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|---|
| | Received during the year | Pending resolution at end of year | Remarks | Received during the year | Pending resolution at end of year | Remarks |
| Data privacy | Nil | | Not applicable | Nil | | Not applicable |
| Advertising | | | | | | |
| Cyber-security | | | | | | |
| Delivery of essential services | | | | | | |
| Restrictive Trade Practices | | | | | | |
| Unfair Trade Practices | | | | | | |
| Other | 1,694 | 184 | | 1,652 | 248 | - |

Note:

1. All pending Complaints at the close of the previous year that is as on 31st March 2025 stand resolved.

2. Necessary action is being taken to resolve the pending complaints as on 31st March 2026.

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

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

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

**Response:** Yes. The Company maintains a comprehensive framework for data security, encompassing an Information Security Policy and an Information Technology Policy applicable to all business operations. These policies, accessible via the Company's intranet, are structured to safeguard data and information systems against unauthorised access, use, disclosure, disruption, modification, or destruction, thereby ensuring the integrity, confidentiality, and availability of information assets. Standardised procedures and policies concerning Removable Devices, Antivirus Software, and Vulnerability Management are detailed within these documents to mitigate the risk of sensitive information loss or exposure and to minimise the potential for malware infections on Company systems. The Information Technology Committee, under the guidance of Management, formulates these policies. The Head of Information Technology holds overall administrative responsibility for these policies. However, Process Owners and Functional Heads are accountable for ensuring policy implementation within their respective domains. Regular monitoring and effective implementation are conducted by Process Owners and Functional Heads in accordance with the established policy guidelines. A copy of the policy can be found on the website of the Company at https://www.lmwglobal.com/privacy-policy.

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.

**Response:** No corrective action taken by any regulatory authority on issues relating to advertising, cyber security, and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on the safety of products/services.

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 - Nil.

To,
The Board of Directors,
LMW Limited,
(formerly Lakshmi Machine Works Limited)
CIN: L29269TZ1962PLC000463
SRK Vidyalaya Post, Perianaickenpalayam, Coimbatore 641020.

# Independent Assurance Statement

## Scope and Approach

Sustainability Actions Private Limited ("SAPL") has been engaged by the management of LMW Limited ("LMW" or "the Company"), to perform an independent reasonable assurance engagement of the Company's Business Responsibility and Sustainability Report ("BRSR") Core Matrices (refer to annexure 1) for the financial year 2025-26.

### Reporting Criteria for Reasonable Assurance Opinion

| Identified Sustainability Information subject to assurance | Period subject to assurance | Level of assurance | Reporting Criteria |
|---|---|---|---|
| BRSR Core Attributes (Refer to Appendix I) | From 1st April, 2025 to 31st March, 2026 | Reasonable Assurance | • Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements Regulations, 2015 (SEBI LODR).<br>• Guidance note for BRSR format issued by SEBI.<br>• Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standard) (Revised) developed by World Resources Institute (WRI) / World Business Council for Sustainable Development (WBCSD).<br>• SEBI/HO/CFD/PoD-1/P/CIR/2024/177 dated December 20, 2024 – Industry Standards Note on Reporting of BRSR Core.<br>• SEBI/HO/CFD/PoD-1/P/CIR/2025/42 dated 28th March 2025 - Measures to facilitate ease of doing business with respect to framework for assurance or assessment, ESG disclosures for value chain, and introduction of voluntary disclosures on green credits. |

### Reasonable Assurance Opinion

Based on our review and procedures followed for a reasonable level of assurance and evidence obtained, we are of the opinion that, the information covered by Reasonable Assurance in the Business Responsibility and Sustainability Report for the FY25-26 is prepared, in all material respects, in accordance with the Reporting Criteria and the Reporting Boundary as set out in Section A: General Disclosures 13 of the Business Responsibility and Sustainability Report.

### Basis For Opinion and Conclusion

We conducted our engagement in accordance with Standard on Sustainability Assurance Engagements (ISAE - Revised) 3000. As part of our assurance process, a multi-disciplinary team of sustainability and assurance specialists reviewed the disclosures presented within the Report and referenced information. The procedures conducted were based on professional judgement and included inquiries, observation of processes performed, inspection of documents, evaluation of quantification methods and reporting policies, analytical procedures, and reconciliation with underlying records.

We interviewed with selected senior managers responsible for management of disclosures and review of selected evidence to support environmental KPIs and metrics disclosed in the Report. We were free to choose interviewees and interviewed those with overall responsibility of monitoring, data collation and reporting the selected indicators.

Given the circumstances of the engagement, in executing the procedures outlined above, we:

- Reviewed the disclosures under BRSR Core, encompassing the framework for assurance consisting of a set of Key Performance Indicators (KPIs) under 9 ESG attributes.

- Evaluation of the design and implementation of key systems, processes and controls for collecting, managing and reporting the BRSR Core indicators. Assessment of operational control and reporting boundaries.
- Seek extensive evidence across all relevant areas, ensuring a detailed examination of BRSR Core indicators. Engaged directly with stakeholders to gather insights and corroborative evidence for each disclosed indicator.
- The audit team conducted on-site audits for data testing and also, to assess the uniformity in reporting processes and also, quality checks at different locations of the Company. Sites for data testing and reporting system checks were selected based on the percentage contribution each site makes to the reported indicator, complexity of operations at each location (high/low/medium) and reporting system within the organization.

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

### Management Responsibilities

The Company's Management is responsible for identification of key aspects, content and presentation of the Business Responsibility and Sustainability Report in accordance with the Criteria mentioned above. This responsibility includes:

- The design, implementation and maintenance of internal control relevant to the preparation of the Business Responsibility and Sustainability Report and measurement of BRSR Core and other Matrices, which are free from material misstatement, whether due to fraud or error.
- Selecting or developing suitable criteria for preparing the Assured Sustainability Information and appropriately referring to or describing the criteria.
- Ensuring compliance with law, regulation or applicable contracts.
- Making judgements and estimates that are reasonable in the circumstances.
- Identifying and describing any inherent limitations in the measurement or evaluation of information covered by assurance in accordance with the reporting criteria.

### Independence and Quality Control

We are independent from the entity in accordance with the requirements of independence and quality assurance set out in BRSR provisions and professional pronouncements and have fulfilled our additional professional obligations in accordance with these requirements.

Our assurance engagements are based on the assumption that the data and information provided by the company to us as part of our review have been provided in good faith and free from material misstatements. We were not involved in the preparation of any statements or data included in the Report except for Assurance Statement. Our firm applies International Standard on Quality Management 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. We apply SQC 1 for quality control in assurance and related services.

### Our Responsibility

Our responsibility is to express a reasonable assurance opinion and limited assurance conclusion on the identified sustainability indicators, based on the procedures we have performed and the evidence we have obtained. We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000'), and the terms of reference for this engagement as agreed with the Company. Those standards require that we plan and perform our engagement to obtain assurance about whether, in all material respects, the Identified Sustainability Subject Information is presented in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

### Inherent Limitations

We have relied on the information, documents, records, data, and explanations provided to us by the Company for the purpose of our review. The assurance scope excludes:

- Any disclosure other than those mentioned in the scope section above.
- Data and information outside the defined reporting period.
- Data related to Company's financial performance, strategy and other related linkages expressed in the Report.
- The reported financial data are based on audited financial statements issued by the Company's statutory auditors which is subject to a separate audit process. We were not involved in the review of financial data from the Annual Report.
- The Company's statements that describe expression of opinion, belief, aspiration, expectation, forward looking statements provided by the Company and assertions related to Intellectual Property Rights and other competitive issues.
- Mapping of the Report with reporting frameworks other than those mentioned in Reporting Criteria above.
- While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.
- The procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

**For and behalf of Sustainability Actions Private Limited**
(CIN - U74999HR2021PTC093811)

Place: Gurgaon
Date: 20th May 2026

**Saket Sinha**
**(Director)**

# Annexure I - BRSR Core attributes - Reasonable assurance for financial year 2025-26

| BRSR Core Indicator | Description of Indicator |
|---|---|
| Section C – Principle 1 - E8 | Number of days of accounts payable |
| Section C – Principle 1 - E9 | Concentration of purchases & sales done with trading houses, dealers and related parties Loans and advances & investments with related parties |
| Section C – Principle 3 - E1(c) | Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company |
| Section C – Principle 3 - E11 | Details of safety related incidents including lost time injury frequency rate, recordable work-related injuries, no. of fatalities |
| Section C – Principle 5 - E3(b) | Gross wages paid to females as % of wages paid |
| Section C – Principle 5 - E7 | Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, including complaints reported, complaints as a % of female employees and complaints upheld |
| Section C – Principle 6 - E1 | Details of total energy consumption (in Joules or multiples) and its intensity |
| Section C – Principle 6 - E3 | Details of water withdrawal by source |
| Section C – Principle 6 - E3 | Details of water consumption and its intensity |
| Section C – Principle 6 - E4 | Details of water discharged by destination and level of treatment |
| Section C – Principle 6 - E7 | Details of greenhouse gas emissions (Scope 1 and Scope 2) and its intensity |
| Section C – Principle 6 - E9 | Details related to waste generated by category of waste |
| Section C – Principle 6 - E9 | Details related to waste recovered through recycling, re-using or other recovery operations |
| Section C – Principle 6 - E9 | Details related to waste disposed by nature of disposal method |
| Section C – Principle 8 - E4 | Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India |
| Section C – Principle 8 - E5 | Job creation in smaller towns |
| Section C – Principle 9 - E7 | Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events |