



Business Responsibility and Sustainability Report

Section A: GENERAL DISCLOSURES

I Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L24200MH1989PLC051736
2	Name of the Listed Entity	Laxmi Organic Industries Limited
3	Year of incorporation	1989
4	Registered office address	Plot No: A-22/2/3 MIDC Mahad, Raigad – 402 309
5	Corporate address	3rd Floor, Chandermukhi Building, Nariman Point, Mumbai – 400021
6	E-mail	investors@laxmi.com
7	Telephone	+91 22 49104444
8	Website	www.laxmi.com
9	Financial year for which reporting is being done	2024-25
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	Refer note 11 under Standalone Financial Statement
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Aniket Hirpara (+91 22 49104444, Aniket.Hirpara@laxmi.com)
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone Basis
14	Name of assurance provider	NA
15	Type of assurance obtained	NA

II Products / Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Chemical Manufacturing	Specialty chemical manufacturing focused on two key segments: Essential Chemicals and Specialty Chemicals	100%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Sales of Chemical products within Essentials Business Unit	2029	68%
2	Sales of Chemical products within Specialty Business Unit	2029	32%

III Operations

18 No. of locations where plants and/or operations/ offices of the entity are situated:

Location	No. of plants	No. of offices	Total
National	7	3	10
International	0	2	2

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19 Markets served by the entity

a No. of Locations

	Location	Number
	National (No. of States)	22
	International (No. of States)	56
b	What is the contribution of exports as a percentage of the total turnover of the entity?	36%
c	A brief on types of customers	<p>The Company serves a diverse range of customers across multiple high-value industries. Its core clientele includes companies in the pharmaceutical (life sciences) sector, where the Company's specialty intermediates are critical for the manufacture of active pharmaceutical ingredients (APIs) and bulk drugs. The Company is also a trusted partner to the agrochemical industry, supplying essential intermediates used in the production of crop protection chemicals. In addition, the Company caters to the paints, coatings, and inks sector by providing pigment intermediates, as well as to the industrial specialty sector through customised chemical solutions.</p> <p>Through its Essentials and Specialty Business segments, the Company offers a broad portfolio of acetyl intermediates, ketene and diketene derivatives, esters, amides, and green solvents. Its customer base spans leading players across North America, South America, Europe, Asia, and Africa, supported by a global network of offices and storage facilities. The Company positions itself not merely as a supplier but as a strategic growth partner to global life sciences, crop sciences, and pigment companies, contributing to innovation, sustainability, and supply chain reliability in the sectors it serves.</p>

IV Employees

20 Details as at the end of Financial Year:

a Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
	Permanent (A)	903	793	88%	110	12%
	Other than Permanent (B)	164	120	73%	44	27%
	Total employees (A + B)	1067	913	86%	154	14%
Workers						
	Permanent (C)	183	181	99%	2	1%
	Other than Permanent (D)	799	770	96%	29	4%
	Total workers (C + D)	982	951	97%	31	3%



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b Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently-abled Employees						
	Permanent (E)	1	1	100%	0%	0%
	Other than Permanent (F)	0	0	0%	0%	0%
	Total employees (E + F)	1	1	100%	0%	0%
Differently-abled Workers						
	Permanent (G)	0	0	0%	0	0%
	Other than Permanent (H)	1	1	100%	0	0%
	Total employees (G + H)	1	1	100%	0	0%

Note: Other than permanent category of employees includes contract employees while other than permanent category of workers includes contract workers.

21 Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	1	10%
Key Management Personnel	8	0	0%

Note: Key Management Personnel include the Chairman, CEO, CFO, SLT, and CS.

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

Category	FY (2024-25) (Turnover rate in current FY)			FY (2023-24) (Turnover rate in previous FY)		
	Male	Female	Total	Male	Female	Total
Permanent Employees	14.27%	1.11%	15.35%	18.89%	1.00%	19.89%
Permanent Workers	0.56%	0%	0.56%			

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

23 Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)#	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Laxmi Organic Industries (Europe) BV, Netherlands (LOBV)	Wholly owned Subsidiary Company	100%	No
2	Cellbion Lifesciences Private Limited, India (CLPL)	Wholly owned Subsidiary Company	100%	No
3	Viva Lifesciences Private Limited, India (VLPL)	Wholly owned Subsidiary Company	100%	No
4	Laxmi Speciality Chemicals (Shanghai) Co. Limited, China (LSCSCL)	Wholly owned Subsidiary Company	100%	No
5	Laxmi Italy SRL*	Step Down Subsidiary	100%	No
6	Sai Deep Traders	Step Down Partnership Firm	95%	No
7	Cleanwin Energy One LLP, India (CEOLLPL)	Associate	26%	No
8	Radiance MH Sunrise Seven Private Limited, India (RMSPL)	Associate	26%	No
9	Laxmi USA LLC, USA (USLLC)	Wholly owned Subsidiary Company	100%	No

*The Company has applied for the closure of this entity. # Yellowstone Fine Chemicals Private Limited, WOS, got merged with the Company w.e.f. March 30, 2025.

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VI CSR Details

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a	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
b	Turnover (in ₹)	₹ 29,446.06 Mn
c	Net worth (in ₹)	₹ 19,113.80 Mn

VII Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	2024-25 (Current Financial Year)			2023-24 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	0	0	NA	0	0	NA
Shareholders	Yes	2	0	NA	1	0	NA
Employees & Workers	Yes	0	0	NA	0	0	NA
Customers	Yes	13	0	CAPA are provided to respecater customers	15	4	1 - CAPA completed 1 - Customer Approval 1 - Under observation
Value Chain Partners	Yes	0	0	NA	0	0	NA

Laxmi has established mechanisms and procedures to redress grievances. We have a 'Speak Up' policy and a Whistleblower Policy for reporting any complaints and issues. The policies are available to all our stakeholders on <https://www.laxmi.com/investors/policies>. The grievance committee acts as a focal point to address the problems on a timely basis and take specific actions based on the severity of issue.



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26 Overview of the entity's material responsible business conduct issues

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Environmental: Water Quality & Wastewater management	R	<p>The production process involves the use of water and the generation of industrial-grade effluent. Water plays a crucial role as an input in the production process, and ensuring the long-term sustainability of water sources is a critical risk area that requires continuous monitoring and management.</p> <p>The effluent generated during the process has the potential to pollute nearby land and water bodies if proper treatment measures are not in place. The constituents of the effluent can make water bodies unsuitable for human or animal consumption, highlighting the importance of implementing appropriate treatment measures.</p>	<p>Water and wastewater risk is addressed through two distinct yet complementary approaches. Our manufacturing plants are situated in regions with rainfall-dependent water sources, minimizing immediate threats to source water quantity and quality. Nevertheless, we are proactively implementing measures to ensure responsible water usage within our processes and to reduce wastage.</p> <p>Our effluent treatment plant is equipped with unit operations specifically designed to treat effluent to meet safe discharge standards. Regular monitoring of effluent quality is conducted, and we also operate zero liquid discharge (ZLD) plants to further limit effluent discharge, enhancing our overall environmental stewardship.</p>	<p>Negative: The Company has long-term water supply contracts with MIDC, which mitigates risks related to raw water availability or quality.</p> <p>However, stricter effluent discharge standards set by the Central Pollution Control Board could result in increased capital and operating costs for effluent treatment.</p>
2	Environmental: Hazardous Materials Management	R	<p>Specialty chemicals manufacturing encompasses the handling of hazardous materials throughout various stages, including raw materials transport, storage, production processes, and finished goods storage and transportation. This poses risks to employees and workers, such as exposure to spills, fumes, and other hazards, which have the potential to cause serious harm to both health and property.</p>	<p>The Company has implemented an organisation-wide Integrated Policy on Environment, Health, Safety and Quality Management System in accordance with ISO 9001:2015, ISO 14001:2015, and ISO 45001:2018 Standards. This includes measures aimed at preventing occupational injuries and illnesses for employees and contractors, achieved through the deployment of various hazard identification, risk assessment, and risk control mechanisms as per the aforementioned standards.</p>	<p>Negative: The financial implications of the risk primarily revolve around mitigation activities, including but not limited to training programs, conducting drills, adopting emergency measures, and ensuring preparedness for potential incidents. These proactive measures are essential for minimizing the impact of risks on operations and ensuring the safety and well-being of employees, contractors, and the surrounding environment.</p>

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S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Environmental: Air Quality	R	The production of specialty chemicals carries the risk of releasing harmful gases into the atmosphere, which could pose a threat to human and animal lives in nearby areas. Additionally, these emissions may have long-term health-related impacts on individuals exposed to them over time.	1. Our processes and Standard Operating Procedures (SOPs) are established with careful consideration of industry and legal standards to incorporate effective air pollution control mechanisms. 2. Regular trainings and internal audits are conducted to maintain stringent checks on air quality, ensuring compliance with established standards and continuous improvement in our environmental performance.	Negative: The financial implications primarily involve investing in mitigation measures such as pollution control equipment and robust safety and control systems. These measures are essential to minimise the risk of incidents like the leakage of hazardous gases, which could result in financial exposure due to adverse impacts on the surrounding community.
4	Environmental: Waste Management	R/O	The management of hazardous waste poses risks to land, water bodies, and ecosystems if disposal guidelines are not strictly followed by waste management contractors. However, embracing waste recycling presents a potential opportunity for the Company to adopt circular economy principles, leading to minimal waste generation and contributing positively to environmental sustainability.	Hazardous waste generated by the Company is handled and disposed of by approved contractors authorised by the State Pollution Control Board, ensuring compliance with regulatory guidelines and environmental standards.	Negative/Positive: Hazardous waste management poses financial implications like compliance and liability costs for the Company. However, recycling and waste reduction efforts offer cost savings and revenue opportunities. These actions also boost efficiency and reputation, potentially leading to further savings and business growth.
5	Environmental: GHG Emissions	R	Chemical manufacturing, a notably emission-intensive activity, is closely scrutinised by major customers, investors, and governments. The Company' customers may demand GHG reduction commitments, while ESG-focused investors may prioritise companies meeting emission targets. India's climate commitments may require emission reduction efforts, and the government is creating a carbon trading market. Neglecting GHG emissions could result in opportunity loss with customers, investor disinterest, and higher regulatory costs.	GHG emissions can be mitigated by implementing strategies such as conducting energy audits to identify areas for energy reduction, increasing the sourcing of renewable energy, and purchasing offsets. As of the current financial year, 12.1% of our total energy consumption was sourced from renewable sources. The overall % of total renewable energy consumed was reduced as compared to previous financial year as our reporting boundaries have new additional site of Lote.	Negative: Financial implications may arise in the form of increased capital expenditure for procuring more renewable energy.



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S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Environmental: Energy Management	O	Our manufacturing process consumes a significant amount of energy, and savings in energy not only contribute to our bottom line but also help us achieve our emissions reduction goals.	-	Positive: Energy efficiency measures identified through energy audits can have a positive impact on our financial performance.
7	Social: Occupational Health and Safety	R	The manufacturing of specialty chemicals presents numerous risks to workers and employees, including material management challenges, spills, fumes, fire hazards, and long-term exposure risks. These hazards can lead to health impairments, severe injuries, or fatalities. Furthermore, health and safety risks extend to the supply chain during the production of raw materials and the transportation of both raw materials and finished products.	The Company has implemented several measures to mitigate occupational health and safety risks, including: 1. Adoption of an organisation-wide Integrated Policy on Environment Health Safety and Quality Management System, in alignment with ISO 9001:2015, ISO 14001:2015, and ISO 45001:2018 Standards. 2. Implementation of strict health and safety protocols and Standard Operating Procedures (SOPs) governing the storage, use, transportation, and waste treatment of hazardous substances. 3. Conducting regular trainings and internal audits to ensure compliance with all SOPs related to Operational Health and Safety.	Negative: The financial implications of the risk primarily revolve around mitigation activities, including training, drills, adoption of emergency measures, and preparedness for incidents. Implementing appropriate safeguards such as insurance also plays a crucial role in mitigating the potential loss of production and associated financial impacts.
8	Social: Human Rights	R/O	Human rights present both risks and opportunities for the Company. As a compliant organisation with a dedicated human rights policy alongside other policies affecting human resources, Laxmi has the opportunity to foster a nurturing environment that respects the rights of its employees. However, human rights risks primarily arise in the upstream supply chain, particularly with vendors, where there is a need to enhance awareness and monitoring of human rights issues.	Laxmi's strategy to mitigate human rights risks within the organisation and across its supply chain includes conducting awareness trainings on human rights, establishing channels for employees to report human rights issues, and conducting regular third-party assessments to ensure the effective implementation of policies.	Negative/Positive: Financial risks related to human rights could manifest in the form of legal settlements for grievances and expenses incurred for third-party support in areas such as trainings, monitoring, and assessments.



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S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Social: Product Responsibility	0	Two key product segments for the Company include the life sciences and crop sciences industries. In the life sciences sector, our products serve as key constituents in pharmaceutical products such as anticoagulants, anti-inflammatory drugs, antimalarials, antiretrovirals, etc. In the crop sciences industry, we produce chemicals used in synthesizing fertilisers and seed treatment chemicals. Given the human consumption or potential human contact with our customers' end products, product responsibility is of utmost importance in these segments.	Risk mitigation mechanisms are firmly in place as we consistently meet the stringent quality standards of our customers. By supplying products that require higher safety and quality standards, the Company can potentially expand into new customer segments.	Positive: Quality-related issues can have significant financial implications, potentially leading to lost sales. Transitioning to higher thresholds of product safety and quality would require substantial investment in research and development before realizing incremental revenue from these improvements.
10	Social: Sustainable Procurement	0	Procurement represents a significant portion of operational costs and sustainability impact. Leveraging procurement to engage with responsible suppliers can improve environmental, social, and governance performance across the value chain.	The Company has initiated supplier ESG assessments and established procurement guidelines aligned with environmental and social criteria. Supplier contracts include clauses related to labour practices, emissions, and ethical sourcing.	Positive: Potential cost savings, improved supplier performance, enhanced brand reputation, and alignment with ESG-oriented customer demands.
11	Social: Diversity and Inclusion	0	A diverse and inclusive workforce enhances creativity, innovation, and decision-making. It contributes to employee engagement, talent retention, and positive employer branding.	The Company promotes equal opportunity policies, conducts gender sensitisation workshops, ensures fair recruitment practices, and tracks D&I metrics across functions.	Positive: Increased employee satisfaction, innovation, and access to diverse markets; improved ability to attract and retain talent.



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S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
12	Governance: Business Ethics	R	Business ethics, encompassing corporate governance, employee conduct, labour relations, customer relationships, and supply chain practices, can expose organisations to various risks including legal, reputational, financial, and market-related risks. As Environmental, Social, and Governance (ESG) themes gain prominence, governance-related issues are facing heightened scrutiny from potential investors and major customers. This necessitates the implementation of robust systems and processes to effectively manage business ethics-related challenges.	Business ethics risks are mitigated through several measures, including the establishment of a Code of Conduct for the Board of Directors, Independent Directors, Senior Management, and Employees. Additionally, policies addressing Anti-Corruption, Anti-Bribery, and Anti-Money Laundering are in place, along with a Whistleblower policy. These policies are reinforced through awareness trainings and grievance redressal systems to ensure effective implementation across the organisation.	Negative: Financial implications related to business ethics issues could include the loss of customers or market share, financial losses due to legal exposure, and other adverse impacts resulting from unethical business practices.
13	Governance: Management of Legal & Regulatory Environment	R	The manufacturing of specialty chemicals requires approvals and periodic regulatory filings covering various aspects such as product specifications, safety standards, pollution control measures, compliance with labour laws, and adherence to factory codes. Additionally, there is an increasing demand for ESG related disclosures, starting with the BRSR framework in India. Furthermore, customers in Europe and the USA are expected to impose supply chain disclosure requirements as mandated by forthcoming legislation in these regions.	The organisation manages regulatory compliances and filings through internal systems, risk registers, and process controls. Additionally, preparations are underway to enhance ESG disclosures to ensure transparency to all stakeholders.	Negative: Failure to resolve legal and regulatory matters could result in potential fines and penalties imposed by statutory authorities in accordance with prescribed regulations.

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S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
14	Governance: Climate Risk & Opportunities	R/O	The chemical industry is viewed as a major contributor to climate change but also as a crucial facilitator of climate change mitigation through advancements in products and processes. With India committing to global climate goals and aiming for Net Zero emissions by 2070, companies in the Indian chemical sector are expected to take a leading role in reducing GHG emissions, minimizing effluent and waste footprints, and promoting circular economy practices in their operations.	Climate change risks and opportunities will be addressed through the following strategies: 1. Enhancing process efficiency, adopting sustainable procurement practices, and investing in research and development for developing products and processes that reduce emissions and minimise waste footprints. 2. Establishing Environmental, Social, and Governance (ESG) targets and implementing a robust governance structure to drive sustainability-related initiatives effectively.	Negative/Positive: Financial implications for climate-related risks and opportunities include investments in new product development, renewable energy, energy efficiency, and sustainable procurement practices.
15	Governance: Critical Incident Management	R	The chemical industry is prone to critical incidents such as chemical spills, fires, or explosions that can have severe impacts on human health, the environment, and business continuity.	The Company has an Emergency Response Plan (ERP) in place, conducts mock drills, and has cross-functional crisis response teams. Periodic reviews and updates of the plan are conducted.	Negative: Potential financial losses from downtime, legal claims, environmental restoration, and reputational damage. Investments in preparedness and insurance premiums are recurring costs.
16	Governance: Data Privacy	R	With increased digitalisation, customer and employee data privacy is a growing concern. A data breach could result in legal liabilities, reputational harm, and compliance violations, especially with emerging global privacy regulations.	Implementation of a comprehensive data protection policy, cybersecurity measures, employee awareness programs, and compliance with applicable data protection laws (e.g., GDPR equivalents).	Negative: Financial exposure due to legal penalties, compensation claims, and IT security infrastructure investments. However, strong data governance enhances customer trust and regulatory compliance.



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Section B: MANAGEMENT AND PROCESS DISCLOSURES

The National Voluntary Guidelines on Social, Environmental, and Economic Responsibilities of Business (NVGs) released by the Ministry of Corporate Affairs encompass nine areas of Business Responsibility. These include the following principles:

P1: Business should conduct and govern themselves with Ethics, Transparency and Accountability.

P2: Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle.

P3: Businesses should promote the wellbeing of all employees.

P4: Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalised.

P5: Businesses should respect and promote human rights.

P6: Business should respect, protect, and make efforts to restore the environment.

P7: Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner.

P8: Businesses should support inclusive growth and equitable development.

P9: Businesses should engage with and provide value to their customers and consumers in a responsible manner.

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

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Web Link of the Policies, if available	Internal company policies are accessible on the Company's intranet portal or displayed outside the manufacturing units, while other policies are available on the Company's official website: https://www.laxmi.com/investors/policies								
2	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	No	Yes	Yes	Yes	Yes	No	No	No	No
4	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.#	(1)	(2, 3, 4, 5, 6, 7, 8)	(2, 3, 4)	(1)	(2, 4)	(2, 4)	-	(1, 9)	(2, 4, 6)
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>The Company' dedication to sustainable development aligns closely with the broader purpose of nation-building, which serves as a guiding principle for driving business investments that support India's economic growth and enhance the well-being of its citizens. The Company has actively integrated this sustainability commitment into its strategic direction, business operations, and decision-making processes.</p> <p>The Company has set a key diversity and inclusion goal to increase women's representation in its workforce to 4%–12% by FY 2025–26. This target reflects the Company's commitment to fostering a more equitable and inclusive workplace by creating opportunities, promoting gender-balanced hiring practices, and supporting career development for women across all levels of the organisation.</p>								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	N/A								

#GRI Standard (1), ISO 45001:2018 (2), ISO 9001:2015 (3), ISO 14001: 2015 (4), USDA Certified Bio based Product Label (5), Responsible Care (6), Star K Kosher Certification (7), Halal India Certification (8), CSR disclosures pursuant to Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014 (9)

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Governance, leadership and oversight																									
	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9															
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)	<p>The Company recognise that integrating Environmental, Social, and Governance (ESG) principles into our core business is essential for long-term resilience and value creation. The past year has brought both challenges and opportunities in our ESG journey. Regulatory expectations, climate risks, supply chain disruptions, and the evolving stakeholder demands have compelled us to continuously innovate and strengthen our sustainability practices.</p> <p>Despite these challenges, we have made measurable progress. We have improved energy and water efficiency across our manufacturing units, implemented structured waste management and circularity initiatives, and strengthened our compliance with human rights, occupational health and safety, and ethical labour practices. We have also adopted new ESG-related policies, enhanced Board-level oversight on sustainability, and initiated capacity-building programs to embed ESG awareness throughout the organisation.</p> <p>One of our key goals was to increase women's representation 12% by FY 2025–26, which we have achieved. Further reduce our carbon and waste footprint in line with national and global climate goals. As we move ahead, we remain committed to continuous improvement, transparency, and meaningful engagement with all stakeholders to ensure a responsible and sustainable future.</p>																							
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>A senior management ESG Steering Committee has been established, representing key departments including manufacturing, HR, finance, investor relations, and sales and marketing.</p> <table><tr><th>Name</th><th>Designation</th><th>Category</th></tr><tr><td>Dr. Rajiv Banavali</td><td>Independent Director</td><td>Chairperson</td></tr><tr><td>Mr. Vijay Raqtnaparkhe</td><td>Independent Director</td><td>Member</td></tr><tr><td>Dr. Rajan Venkatesh</td><td>Managing Director & CEO</td><td>Member</td></tr><tr><td>Mr. Harshvardhan Goenka</td><td>Executive Director (Business Development & Strategy)</td><td>Member</td></tr></table> <p>This committee is tasked with adopting the ESG policy and overseeing its implementation in alignment with the ESG Roadmap.</p>									Name	Designation	Category	Dr. Rajiv Banavali	Independent Director	Chairperson	Mr. Vijay Raqtnaparkhe	Independent Director	Member	Dr. Rajan Venkatesh	Managing Director & CEO	Member	Mr. Harshvardhan Goenka	Executive Director (Business Development & Strategy)	Member
Name	Designation	Category																							
Dr. Rajiv Banavali	Independent Director	Chairperson																							
Mr. Vijay Raqtnaparkhe	Independent Director	Member																							
Dr. Rajan Venkatesh	Managing Director & CEO	Member																							
Mr. Harshvardhan Goenka	Executive Director (Business Development & Strategy)	Member																							
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.	<p>The Risk Management and ESG Governance Committee of the Board is entrusted with the authority to review, approve, and monitor the implementation of the Company's ESG Roadmap, ensuring its effective execution across all levels of the organisation.</p>																							



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10 Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The Company formalised its ESG governance structure. Under this framework, the Risk Management and ESG Governance Committee of the Board was designated as the apex governing body for all ESG-related matters. To support the execution of ESG initiatives, a cross-functional Steering Committee was constituted, ensuring balanced representation from key departments. This Steering Committee is responsible for driving the implementation of ESG strategies and regularly providing market insights and progress reports to the Risk Management and ESG Governance Committee of the Board.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	All statutorily mandated policies have been formally documented and effectively implemented across the organisation. Throughout the reporting year, the Company maintained full compliance with applicable legal and regulatory requirements, with no reported instances of non-compliance. Periodic internal reviews and audits were conducted to ensure adherence to these policies, reinforcing a culture of accountability and responsible business conduct. The Company's proactive approach to policy implementation underscores its commitment to governance excellence and regulatory integrity.																	

		P1	P2	P3	P4	P5	P6	P7	P8	P9
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	Yes, The review of policies are conducted during different third party audits like TFS and ECOVADIS. Also the detailed independent assessment was carried out by M/S Intertek for FY 24-25.								
12	If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated, as below:									
	Question	P1	P2	P3	P4	P5	P6	P7	P8	P9
	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)	NA								
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA								
	It is planned to be done in the next financial year (Yes/No)	Yes								
	Any other reason (please specify)	NA								

Section C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

P1 BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

ESSENTIAL INDICATORS

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	1	POSH workshop	20%
Key Managerial Personnel	3	Finance Acumen, POSH workshops, Top Team Interventions	100%

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Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Employees other than BoD and KMPs	363	Finance Acumen, Communication skills, Negotiation skills, Sales Effectiveness, MS Excel, Project Mindset, Organising Skills & Prioritisation, Delegation & Motivation, Basic Finance session, Creativity and Innovation etc.	98%
Workers	35	Behavioural based Safety, COC, DAME, Process Safety Management, Shutdown activities, Self Defense, Women's health & safety, Wealth Management, Policy awareness, POSH, Breakdown maintenance, ACETALDAHYDE TANKER SAMPLING, Hazardous Drum Handling, LABORATORY SAFETY TRAINING, Onsite Emergency Plan, Preventive Maintenance, Repairing of Mechanical Seal, HAZOP etc.	99%

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

Monetary						
	Category	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
	Penalty/ Fine		BSE Limited, Mumbai, India	5000/-	The Company submitted its Related Party Transactions (RPT) disclosure in PDF format to BSE Limited on May 21, 2024, immediately following the Board Meeting. However, due to a technical issue on the BSE portal, the RPT could not be filed in XBRL format on the same day. After the issue was resolved by the BSE Helpdesk on May 22, 2024, the Company promptly completed the XBRL filing. As a result of the one-day delay in XBRL filing, BSE imposed a fine of 5,000, which has been duly paid by the Company.	No



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Monetary						
					It is important to note that the RPT disclosure was filed in both PDF and XBRL formats with the National Stock Exchange of India Limited (NSE) within the statutory deadline on May 21, 2024. The Company remains committed to ensuring timely and effective regulatory compliance.	
			Labour Court Bharuch, Gujarat, India	500/-	A complaint was filed by the Government Labour Officer, Bharuch, before the Labour Court at Bharuch alleging non-compliance with Rule 18(3) of the Contract Labour (Regulation and Abolition) Act, 1970. The Company voluntarily acknowledged the lapse in writing and requested the imposition of a monetary fine. Considering the voluntary admission, lack of a prior adverse record, and the Company's socio-economic responsibility, the court imposed a nominal fine of 500. The Company has duly paid the fine on March 08, 2025, and fully complied with the court's order.	No
	Settlement	NA	NA	NA	NA	NA
	Compounding fee	NA	NA	NA	NA	NA
Non-Monetary						
	Category	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
	Imprisonment	Nil				
	Punishment	Nil				
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				
	NA	NA				

Business Responsibility and Sustainability Report (Contd.)

	Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions																														
4	Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.	<ul style="list-style-type: none">In the fiscal year 2022-23, the Board of Directors developed and adopted an anti-corruption, anti-bribery, and anti-money laundering policy.This policy applies to all individuals at all levels and grades, both permanent and temporary, and is aligned with relevant Indian regulations, including the Prevention of Corruption Act 1988 (amended in 2018), the Prevention of Money Laundering Act 2002, and the Companies Act 2013.The policy is publicly available on the Company's website at https://www.laxmi.com/investors/policies.It underscores the Company's commitment to conducting business fairly and ethically, with a zero-tolerance approach towards corruption, bribery, and money laundering.The policy mandates compliance with legal requirements and prohibits improper payments, gifts, inducements, money laundering, and fraud in any form.Facilitation payments or kickbacks are strictly prohibited, including any activities that facilitate such actions.The policy identifies "red flags" and provides clear guidelines for maintaining accurate records of payments made and received by the Company.It establishes a framework for both internal and external reporting of incidents related to corruption, bribery, or money laundering.Detailed procedures for the effective implementation of the policy are included to ensure its success and compliance.																														
5	Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption																															
	<table><tr><th>Category</th><th>2024-25 (Current Financial Year)</th><th>2023-24 (Previous Financial Year)</th><th>Amount (In ₹)</th><th>Brief of the Case</th><th>Has an appeal been preferred? (Yes/No)</th></tr><tr><td>Directors</td><td>Nil</td><td>Nil</td><td>NA</td><td>NA</td><td>NA</td></tr><tr><td>KMPs</td><td>Nil</td><td>Nil</td><td>NA</td><td>NA</td><td>NA</td></tr><tr><td>Employees</td><td>Nil</td><td>Nil</td><td>NA</td><td>NA</td><td>NA</td></tr><tr><td>Workers</td><td>Nil</td><td>Nil</td><td>NA</td><td>NA</td><td>NA</td></tr></table>	Category	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)	Directors	Nil	Nil	NA	NA	NA	KMPs	Nil	Nil	NA	NA	NA	Employees	Nil	Nil	NA	NA	NA	Workers	Nil	Nil	NA	NA	NA	
Category	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)																											
Directors	Nil	Nil	NA	NA	NA																											
KMPs	Nil	Nil	NA	NA	NA																											
Employees	Nil	Nil	NA	NA	NA																											
Workers	Nil	Nil	NA	NA	NA																											
6	Details of complaints with regard to conflict of interest																															
	<table><tr><th rowspan="2">Category</th><th colspan="2">2024-25 (Current Financial Year)</th><th colspan="2">2023-24 (Previous Financial Year)</th></tr><tr><th>Number</th><th>Remarks</th><th>Number</th><th>Remarks</th></tr><tr><td>Number of complaints received in relation to issues of Conflict of Interest of the Directors</td><td>NIL</td><td>NIL</td><td>Nil</td><td>Nil</td></tr><tr><td>Number of complaints received in relation to issues of Conflict of Interest of the KMPs</td><td>NIL</td><td>NIL</td><td>Nil</td><td>Nil</td></tr></table>	Category	2024-25 (Current Financial Year)		2023-24 (Previous Financial Year)		Number	Remarks	Number	Remarks	Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NIL	Nil	Nil	Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NIL	Nil	Nil												
Category	2024-25 (Current Financial Year)		2023-24 (Previous Financial Year)																													
	Number	Remarks	Number	Remarks																												
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NIL	Nil	Nil																												
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NIL	Nil	Nil																												
7	Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.	There is no adverse action taken by any authority till date.																														



Business Responsibility and Sustainability Report (Contd.)

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

	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Number of days of accounts payables	102	114

Note: Accounts payable includes creditors for the purchase of goods and services. Therefore, accounts payable days are calculated considering the cost of goods and services procured, power and fuel expenses, and other related expenses.

- 9 Open-ness of business

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

Parameter	Metrics	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	14.73%	7.8%
	b. Number of trading houses where purchases are made from	97	81
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	72.66%	68.60%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	-	-
	b. Number of dealers / distributors to whom sales are made	-	-
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	-	-
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.06%	0.4%
	b. Sales (Sales to related parties / Total Sales)	4%	3.6%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	21.4%
	d. Investments (Investments in related parties / Total Investments made)	-	11.9%

Business Responsibility and Sustainability Report (Contd.)

LEADERSHIP INDICATORS

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

Total number of awareness programmes held	Topics / principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
The Company has communicated the various NGRBC principles to its key value chain partners via email. However, a well-planned procedure is being developed for implementation in the upcoming financial year.		
2 Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.	<ul style="list-style-type: none"> The Company has established a Code of Conduct specifically designed for the Board of Directors and Senior Management Personnel. This policy outlines the ethical principles and professional behavior expected from directors and senior executives. It serves as a comprehensive framework, emphasizing integrity, transparency, accountability, and adherence to applicable laws and regulations. Directors and senior management are required to comply with the provisions of this Code of Conduct at all times. The policy is publicly available for stakeholders and interested parties on the Company's official website at https://www.laxmi.com/investors/policies. This Code of Conduct reflects the Company's commitment to upholding the highest standards of corporate governance and ethical practices. It highlights the significance of ethical decision-making and integrity in all business dealings. The policy promotes a culture of trust, respect, and accountability within the organisation. By disclosing and making this policy accessible, the Company demonstrates its commitment to transparency and accountability, strengthening trust and confidence among stakeholders. 	

P2 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.

Category	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	0.2%	1%	<ul style="list-style-type: none"> Proactively implemented measures to address environmental and social impacts through focused initiatives and strategic investments. Prioritised efficient water and energy management to promote resource conservation. Undertook efforts to minimise waste generation and enhance waste management practices.



Business Responsibility and Sustainability Report (Contd.)

Category	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)	Details of improvements in environmental and social impacts
CapEx	5.6%	11%	<ul style="list-style-type: none"> • Focused on reducing greenhouse gas (GHG) emissions to contribute to climate action goals. • Maintained air quality standards to reduce environmental harm and ensure compliance. • Ensured strong occupational health and safety (OHS) practices to protect employees across operations. • Upheld human rights principles throughout business activities and supply chains.
2 Does the entity have procedures in place for sustainable sourcing? (Yes/No)	<p>- Yes, the Company has adopted a Sustainable Procurement Policy that emphasises environmentally and socially responsible practices throughout its supply chain. The policy promotes:</p> <ul style="list-style-type: none"> • Minimizing the use of hazardous substances in materials and processes • Conserving natural resources through responsible sourcing and operations • Reducing waste generation and limiting pollutant emissions into air, water, and soil • Encouraging the use of recyclable and reusable materials at every stage of the value chain • Prohibiting any form of child or forced labour in the supply network • Adhering to legal requirements related to wages and working hours • Maintaining safe, healthy, and secure workplaces for all employees and workers • Providing clean, safe, and adequate accommodation where applicable • Ensuring equal treatment of individuals, regardless of race, color, gender, age, nationality, religion, sexual orientation, marital status, citizenship, disability, or health status • Supporting community well-being and inclusive development as part of its social responsibility <p>- Suppliers' Code of Conduct- The Company expects suppliers to maintain ethical practices, comply with laws, and respect labour rights by prohibiting child and forced labour, ensuring safe and inclusive work environments. Suppliers should prioritise environmental responsibility, minimise waste, and ensure workplace safety. Compliance with all regulations is essential, fostering sustainable and accountable partnerships.</p>		
If yes, what percentage of inputs were sourced sustainably?	The percentage of inputs sourced sustainably has not been determined yet.		

Business Responsibility and Sustainability Report (Contd.)

3	Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for:
Plastics (including packaging)	<p>The Company has established robust processes to ensure the safe and environmentally responsible handling of waste at the end of life, including plastic waste, e-waste, hazardous waste, and other types of waste. These processes are designed to promote reuse, recycling, and proper disposal in compliance with relevant regulations:</p> <ul style="list-style-type: none"> - Plastic Waste: <ul style="list-style-type: none"> • We adhere to Extended Producer Responsibility (EPR) guidelines for plastic waste management, ensuring plastic waste is collected, segregated, and handed over to CPCB/SPCB-authorised third-party recyclers. • Efforts are made to minimise plastic usage, and we work towards increasing the recyclability of plastic products used in our operations. - E-Waste: <ul style="list-style-type: none"> • E-waste generated from electronic products and equipment is collected, dismantled, and segregated into recyclable components. • We collaborate with certified e-waste recycling vendors who are authorised by the CPCB to ensure safe disposal and recovery of valuable materials such as metals and plastics. • Data destruction protocols are strictly followed to prevent data breaches and ensure secure disposal of electronic devices. - Hazardous Waste: <ul style="list-style-type: none"> • Hazardous waste, such as chemicals and solvents, is handled with extreme care, stored separately, and disposed of through licensed waste disposal contractors. • Our processes comply with the Hazardous Waste Management Rules, ensuring that hazardous materials are disposed of in a manner that mitigates environmental and health risks. - Other Waste: <ul style="list-style-type: none"> • Non-hazardous waste is segregated at the source and sent for recycling or disposal based on its type. • We actively seek to reduce the overall waste generated through process optimisation and waste minimisation techniques. • Waste not suitable for recycling is sent to authorised disposal facilities that comply with environmental standards. <p>In addition, we are continuously reviewing and enhancing our waste management strategies to improve recycling rates and minimise landfill disposal. The overall goal is to ensure that all products and waste are reclaimed, reused, or disposed of in a sustainable manner to reduce our environmental impact.</p>
E-waste	
Hazardous waste	
Other waste	
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.
	<p>Extended Producer Responsibility (EPR) applies to the Company for the management of plastic and battery waste. The Company's waste management practices are aligned with EPR guidelines, ensuring proper disposal through third-party vendors authorised by the CPCB/SPCB. Additionally, ongoing efforts are focused on developing strategies to improve the efficiency and effectiveness of waste management processes.</p>



Business Responsibility and Sustainability Report (Contd.)

LEADERSHIP INDICATORS

- 1 Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

S. No.	NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No). If yes, provide the web-link.
1.	2029	Specialty Chemicals	-	This study encompassed the entire product lifecycle from the extraction and procurement of raw materials, their transportation to the production site, manufacturing of the product and its packaging, and other secondary impacts across the entire value chain, from 'cradle to gate.'	Yes	These reports will be disseminated to external stakeholders through email communications.

- 2 If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

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

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

Indicate input material	Recycled or re-used input material to total material	
	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
	NA	

P3 Businesses should respect and promote the well-being of all employees, including those in their value chains

ESSENTIAL INDICATORS

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	793	793	100%	793	100%	-	-	793	100%	-	-
Female	110	110	100%	110	100%	110	100%	-	-	-	-
Total	903	903	100%	903	100%	110	12%	793	88%	-	-
Other than Permanent Employees											
Male	120	120	100%	92	77%	0	-	120	100%	-	-
Female	44	44	100%	16	36%	44	100%	-	-	-	-
Total	164	164	100%	136	83%	44	27%	120	73%	-	-

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1b Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	181	181	100%	181	100%	-	-	181	100%	-	-
Female	2	2	100%	2	100%	2	100%	-	-	-	-
Total	183	183	100%	183	100%	2	1%	181	99%	-	-
Other than Permanent Workers											
Male	770	770	100%	770	100%	-	-	770	100%	-	-
Female	29	29	100%	29	100%	29	100%	-	-	-	-
Total	799	799	100%	799	100%	29	4%	770	96%	-	-

Note: Day care facilities are available to all employees/workers but have not been availed till date .

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

	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company	4.77%	5.06%

2 Details of retirement benefits, for Current and Previous FY

Benefits	2024-25 (Current Financial Year)			2023-24 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	100%	100%	Y	100%	100%	Y
Others - please specify	-	-	-	-	-	-

3	<p>Accessibility of workplaces</p> <p>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.</p>	<p>Yes, the premises and offices of the Company are accessible to differently abled employees and workers, in line with the provisions of the Rights of Persons with Disabilities Act, 2016. Key accessibility features include:</p> <ul style="list-style-type: none"> Ramps and handrails installed at building entrances for wheelchair access Accessible restrooms designed to accommodate persons with disabilities Reserved parking spaces for differently abled individuals near building entrances Clear signage and tactile indicators to support visually impaired individuals Wider doorways and corridors to enable smooth mobility Emergency evacuation protocols that consider the needs of differently abled persons
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	<ul style="list-style-type: none"> Workplace flexibility and reasonable accommodations provided as needed <p>These measures are part of our commitment to fostering an inclusive, safe, and supportive work environment for all.</p>
4	<p>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.</p> <p>Our Human Rights Policy is grounded in the principles of fairness, dignity, and respect for all individuals. It outlines our firm commitment to ensuring a workplace that is free from any form of discrimination. The policy explicitly prohibits discrimination based on gender, age, caste, social background, physical or mental disabilities, religious beliefs, or any other personal characteristic. It is designed to promote a culture of inclusivity and equal opportunity, where every individual has access to fair treatment and employment opportunities based on merit. Through this policy, we aim to foster a work environment that supports diversity and enables all employees to thrive.</p>

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	-	100%	-
Female	100%	-	-	-
Total	100%	-	100%	-

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

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	<p>Yes, the Company has implemented a formal Speak Up Policy that offers employees a secure and confidential channel to report concerns related to fraud, misconduct, abuse, or malpractice. The policy reinforces our zero-tolerance stance against unethical practices, including discrimination, harassment, and any form of retaliation. It clearly defines the structure and responsibilities of the Speak Up Committee, the available reporting mechanisms, the process for handling protected disclosures, and the scope of investigation. This framework empowers employees to voice their concerns responsibly, reinforcing a culture of integrity, accountability, and trust within the organisation.</p>
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	2024-25 (Current Financial Year)			2023-24 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees						
Male	793	21	3%	700	27	4%
Female	110	4	4%	73	4	5%
Total Permanent Workers						
Male	181	141	78%	179	137	77%
Female	2	2	100%	2	2	100%

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8 Details of training given to employees and workers:

Category	2024-25 (Current Financial Year)					2023-24 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	793	793	100%	757	95%	700	395	56%	635	91%
Female	110	110	100%	90	82%	73	39	53%	61	84%
Total	903	903	100%	847	94%	773	434	56%	696	90%
Workers										
Male	181	181	100%	178	98%	179	38	21%	17	9%
Female	2	2	100%	2	100%	2	0	0%	0	0%
Total	183	183	100%	180	98%	181	38	38%	17	9%

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

Category	2024-25 (Current Financial Year)			2023-24 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Total Permanent Employees						
Male	793	714	90%	700	550	79%
Female	110	76	69%	73	41	56%
Total	903	790	87%	773	591	76%
Total Permanent Workers						
Male	181	181	100%	179	0	0%
Female	2	2	100%	2	0	0%
Total	183	183	100%	181	0	0%

10 Health and safety management system:

a	Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?	<p>Yes, the Company has implemented a comprehensive Occupational Health and Safety (OHS) Management System across all its facilities to uphold the highest standards of workplace safety and employee well-being.</p> <p>Recognizing that a safe work environment is fundamental to operational excellence and employee morale, the system is designed to proactively identify, assess, and mitigate occupational hazards. It encompasses regular risk assessments, safety audits, emergency preparedness protocols, and continuous training for employees and contractors. Personal protective equipment (PPE) usage, incident reporting, and investigation processes are strictly followed to ensure compliance with applicable legal and regulatory requirements. This structured approach reinforces our commitment to creating a secure and healthy workplace across all operational locations.</p>
b	What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	<p>The Company adopt a structured and proactive approach to identifying work-related hazards and assessing risks on both routine and non-routine bases. The processes in place include:</p> <ul style="list-style-type: none"> Hazard Identification and Risk Assessment (HIRA): Conducted regularly to evaluate operational risks and implement control measures across various departments. Hazard and Operability Study (HAZOP): Applied primarily to assess process-related hazards in chemical operations, focusing on deviations and their potential impacts.



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		<ul style="list-style-type: none"> Quantitative Risk Assessment (QRA): Utilised to quantify potential risks, particularly in high-risk areas, and to guide mitigation strategies. Hazardous Area Classification: Specialised tool used to evaluate explosion and fire risks in specific operational zones. Routine EHS Inspections: Carried out to ensure day-to-day compliance with safety standards and identify emerging risks. Fire Safety Measures: Regular checks and system validations are conducted, including fire drills and equipment maintenance. Third-Party EHS Audits: Independent evaluations are conducted to benchmark practices and uncover hidden or systemic risks. Disaster Management Plan (DMP): A comprehensive framework is in place to handle emergencies and minimise impact through predefined response protocols. <p>These integrated tools and processes collectively strengthen our capability to systematically identify, evaluate, and mitigate occupational health and safety risks across all operations.</p>
c	Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)	Yes, the Company has robust and well-defined processes that enable workers to report work-related hazards and to remove themselves from potentially unsafe conditions without fear of retaliation. A comprehensive Environment, Health, and Safety (EHS) framework is in place, which includes clear protocols for reporting incidents, near-misses, and potential risks. These protocols cover structured incident reporting systems, investigation methodologies, and analysis by designated EHS teams. Workers and contractors actively participate in hazard identification and control programs, with their roles and responsibilities clearly communicated in local languages to ensure complete understanding and compliance. To further support workplace safety, visual safety instructions and signage are prominently displayed across facilities. Additionally, emergency evacuation plans with marked access routes and designated safe assembly points are established to facilitate quick and safe responses in case of any hazardous situation.
d	Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	Employees and workers are provided access to medical and healthcare services beyond occupational requirements. These include general health support and counseling sessions, particularly following routine medical check-ups, to ensure overall well-being and early identification of any health concerns.

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

Safety Incident/Number	Category	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	-	-
Total recordable work-related injuries	Employees	-	-
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

*Reportable Dangerous Occurrence -High Learning Value Incident (HLVI) On February 22, 2025, at approximately 17:00 Hrs, the plant's organic separation vessel got pressurized due to decomposition of acidic organic layer causing its manhole to dislodge from its position. The vessel's contents decomposed, momentarily releasing decomposition products into the atmosphere through the damaged manhole. The pressurization led to the deformation of vessel, and the resulting overpressure propelled fragment projectiles that damaged nearby pipelines. The site emergency procedure was activated immediately, and all employees were safely evacuated to the assembly point. The situation was brought under control within 15 minutes.

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12 Describe the measures taken by the entity to ensure a safe and healthy work place.	<p>To ensure a safe and healthy work environment, the Company undertakes the following measures:</p> <ul style="list-style-type: none"> • Systematic Risk Identification: Significant risks and concerns are identified through both internal assessments and external audits or feedback mechanisms. • Corrective and Preventive Actions (CAPA): Action plans are developed and executed in accordance with the hierarchy of controls—elimination, substitution, engineering controls, administrative controls, and PPE. • Engineering and Design Enhancements: Implementation of safety-instrumented systems and continuous improvement of engineering controls to reduce risk at the source. • Operational Control Reviews: Regular evaluation and updating of operational procedures to align with current best practices and regulatory changes. • Training & Capacity Building: Ongoing training and retraining programs are conducted to maintain and improve Environment, Health, and Safety (EHS) competencies across all levels. • Fire and Life Safety Systems: Installation and maintenance of fire protection systems, alarms, extinguishers, and emergency exits. • Provision of PPE: Distribution and enforcement of proper use of personal protective equipment based on job-specific risk assessments. • Occupational Health Surveillance: Regular medical check-ups and monitoring to detect and prevent work-related illnesses. • Industrial Hygiene Measures: Monitoring of workplace exposure to hazardous substances, noise levels, and ventilation conditions. • Process Safety Management: Implementation of structured systems to manage operational hazards in manufacturing and chemical processing. • Monitoring and Measurement Systems: Continuous tracking of safety KPIs and EHS metrics to identify performance trends and areas for improvement. • Regular Audits and Inspections: Both internal and third-party audits are conducted to verify compliance, assess risks, and suggest improvements. • Emergency Preparedness: Emergency response plans, mock drills, and first-aid training are in place to ensure readiness for unexpected events. • Inclusive Safety Communication: Use of multilingual signage, safety posters, and awareness campaigns to ensure all employees understand safety protocols. • Worker Engagement: Encouraging active involvement of employees and contractors in safety committees, hazard identification, and toolbox talks. <p>These comprehensive practices underscore the Company's commitment to ensuring a safe, secure, and health-conscious working environment for all.</p>
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13 Number of Complaints on the following made by employees and workers:

Category	2024-25 (Current Financial Year)			2023-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	Nil

14 Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health & Safety Practices	100%
Working Conditions	100%

- 15 Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.
- A comprehensive root cause analysis was carried out to uncover the fundamental issues. Following this, a detailed corrective and preventive action (CAPA) plan was developed and executed to effectively resolve the concerns. The plan outlines targeted corrective steps to address the identified gaps, along with preventive measures designed to avoid recurrence, thereby promoting sustained effectiveness and driving continuous improvement

LEADERSHIP INDICATORS

- 1 Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).
- The Company has secured a Group Term Life Insurance Policy covering all employees across its entities.
- 2 Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners
- A thorough root cause analysis was conducted to identify the core issues.
 - Based on the findings, a corrective and preventive action (CAPA) plan was developed and implemented.
 - The plan includes specific corrective actions to resolve the identified issues.
 - Preventive measures have been put in place to ensure these issues do not recur.
 - The focus is on ensuring long-term effectiveness and fostering continuous improvement.

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

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Employees	Not applicable, as no such rehabilitation was conducted.			
Workers				

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

Business Responsibility and Sustainability Report (Contd.)

No, the entity does not currently provide transition assistance programs to facilitate continued employability or manage career endings resulting from retirement or termination of employment.

P4 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.	Stakeholder engagement forms a critical pillar of our sustainability governance. The input we receive plays a vital role in shaping a well-rounded strategy that reflects stakeholder expectations and addresses emerging sustainability challenges. To define our stakeholder group, we followed a structured, rigorous process—conducting in-depth discussions with LOIL's ESG team and concentrating on five critical areas: business operations, investor segments, workforce composition, customer relationships, and supply chain dynamics. By nurturing these relationships, we strengthen our long-term resilience and reinforce our commitment to responsible and inclusive growth.
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2 List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

S. No.	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
1	Employee	No	Emails, Notice Boards, Website, Darwin (internal communication online platform), Impromptu (Internal newsletter)	At least once in a year or as and when required.	The Company prioritises gaining an in-depth understanding of the risks and opportunities arising from its activities. To achieve this, key stakeholders, both internal and external, were identified, and stakeholder consultations were conducted. Through these consultations, stakeholder opinions were gathered, leading to the identification of the most crucial 12 material topics. To maintain the relevance of these topics, similar consultations are planned to be conducted every three years.
2	Supplier	No	Emails, Website		
3	Customer/Client	No	Emails, Meetings, Website		
4	Investors (Other than shareholders)	No	Emails, Meetings,		
5	Other: Community	No	In-person meetings		
6	Government Authorities	No	Regulatory filings (online/ offline) - Site inspections - Compliance reports - Consultations & hearings - Public disclosure platforms (MCA, SEBI)	As per regulatory calendar	Ensure compliance with environmental, labour, safety, and financial regulations - Obtain permits and approvals - Fulfill BRSR, GHG, and ESG disclosure requirements - Seek clarifications and guidance on emerging compliance obligations
7	Industrial Associations	No	Membership meetings - Industry roundtables & conferences - Newsletters and circulars - Technical committees - Joint policy submissions	Monthly to quarterly (meetings, updates) - Annual conferences	Stay updated on industry trends and regulatory developments - Contribute to collective advocacy - Share best practices and collaborate on sustainability and innovation initiatives



Business Responsibility and Sustainability Report (Contd.)

LEADERSHIP INDICATORS

1	Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.	Through proactive engagement methods such as surveys, interviews, workshops, and direct consultations, we ensure that stakeholders' voices are meaningfully integrated into our decision-making processes. This continuous dialogue helps us identify material issues, align our sustainability priorities with stakeholder concerns, and foster transparency and accountability across our operations.
2	Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity	<p>Yes, stakeholder consultation is actively used by the Company Limited to support the identification and management of key environmental and social topics.</p> <p>Through structured engagement processes with employees, customers, suppliers, local communities, and regulatory bodies, the Company gathers insights that help shape its sustainability policies and practices. For example, community feedback has contributed to the strengthening of environmental management initiatives such as water conservation and emission control. Inputs from employees and suppliers have guided enhancements in occupational health and safety measures, skill development programs, and responsible sourcing practices. These interactions ensure that stakeholder concerns are meaningfully integrated into the Company's environmental and social strategy.</p>

P5 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	2024-25 (Current Financial Year)			2023-24 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	903	903	100%	773	773	100%
Other than permanent	164	164	100%	131	131	100%
Total	1067	1067	100%	904	904	100%
Workers						
Permanent	183	183	100%	181	181	100%
Other than permanent	799	799	100%	553	553	100%
Total	982	982	100%	734	734	100%

Business Responsibility and Sustainability Report (Contd.)

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

Category	2024-25 (Current Financial Year)					2023-24 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	903	0	NA	903	100%	773	0	NA	773	100%
Male	793	0	NA	793	100%	700	0	NA	700	100%
Female	110	0	NA	110	100%	73	0	NA	73	100%
Other than permanent	164	0	NA	164	100%	263	0	NA	263	100%
Male	120	0	NA	120	100%	221	0	NA	221	100%
Female	44	0	NA	44	100%	42	0	NA	42	100%
Workers										
Permanent	183	0	NA	183	100%	181	0	NA	181	100%
Male	181	0	NA	181	100%	179	0	NA	179	100%
Female	2	0	NA	2	100%	2	0	NA	2	100%
Other than permanent	799	568	71%	231	29%	453	453	100%	0	0%
Male	770	546	71%	224	29%	445	445	100%	0	0%
Female	29	22	76%	7	24%	8	8	100%	0	0%

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

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹)	Number	Median remuneration/ salary/ wages of respective category (₹)
Board of Directors (BoD)	3	6,13,76,218	0	0
Key Managerial Personnel	8	1,17,50,000	0	0
Employees other than BoD and KMP	782	6,90,998	110	4,99,426
Workers	181	5,32,072	2	3,41,117

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

	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Gross wages paid to females as % of total wages	7.39%	7.65%

- | | | |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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) | The Grievance Committee functions as the central body responsible for managing and resolving all human rights concerns arising from, or influenced by, the Company's operations. |
| 5 | Describe the internal mechanisms in place to redress grievances related to human rights issues. | <ul style="list-style-type: none"> The Human Rights Policy provides a formal mechanism for employees to report any incidents of abuse, misconduct, or suspected violations within the organisation, including through the designated Speak Up channel. Concerns can be submitted through multiple avenues—such as email, written communication, company website, or hotline—and are promptly logged by the Speak Up Committee upon receipt. |



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	<ul style="list-style-type: none"> Once a complaint is registered, an impartial inquiry process is initiated, and an Investigation Officer is appointed to lead the investigation. The investigation is expected to be completed within 45 days of the officer's appointment, ensuring timely resolution. Complainants are protected from any form of retaliation, and strict measures are in place to maintain the confidentiality of their identity throughout the process. In the event of the formation of a workers' organisation or initiation of collective bargaining, the Company is committed to constructive engagement with employees and their representatives. This approach reflects the Company's commitment to protecting human rights and maintaining a respectful, inclusive, and safe workplace for all.
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6 Number of Complaints on the following made by employees and workers:

Category	2024-25 (Current Financial Year)			2023-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	Nil	0	0	Nil
Discrimination at workplace	0	0	Nil	0	0	Nil
Child Labour	0	0	Nil	0	0	Nil
Forced Labour/Involuntary Labour	0	0	Nil	0	0	Nil
Wages	0	0	Nil	0	0	Nil
Other human rights related issues	0	0	Nil	0	0	Nil

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

	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

Business Responsibility and Sustainability Report (Contd.)

8	Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.	<ul style="list-style-type: none"> The Company has established robust policies such as the Whistleblower (Vigilance) Policy, Speak-Up Policy, and Prevention of Sexual Harassment (POSH) Policy to address and resolve concerns related to discrimination and harassment. Complainants are assured complete confidentiality, and all reports are handled with sensitivity to protect the identity of the individual raising the concern. The Speak-Up mechanism explicitly prohibits any retaliation or adverse action against individuals who report genuine concerns in good faith. Clear procedures for reporting and resolution of complaints are outlined in the policies, ensuring transparency and accountability. Protection against victimisation or retaliation is built into the resolution process, promoting a culture of trust and safety. All employees and business partners are covered under these policies, reinforcing inclusive and respectful workplace practices. Consequences for any breach or retaliation are predefined and strictly enforced, ensuring disciplinary action where required. Awareness sessions and periodic training are conducted to ensure all stakeholders are informed of their rights and the support mechanisms available.
9	Do human rights requirements form part of your business agreements and contracts? (Yes/ No)	Yes, Human rights requirement is part of our contract. All the regulatory requirements considering human rights are taken care while business agreements or contracts.
10	Assessments for the year:	
	Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
	Child labour	100%
	Forced/involuntary labour	100%
	Sexual harassment	100%
	Discrimination at workplace	100%
	Wages	100%
	Others – please specify	100%
11	Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.	No significant findings noted.

LEADERSHIP INDICATORS

1	Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints	We have a robust mechanism in place to address human rights grievances. As no grievances were reported during FY 2024–25, there was no need to modify or introduce any new processes.
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2	Details of the scope and coverage of any Human rights due diligence conducted.	Focus on Human Rights considerations has been an integral part and a business code of LOIL since its inception. We continue to comply with all statutory requirements under this ambit.
3	Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?	<p>Yes, the premises of the entity are accessible to differently abled visitors. Key initiatives implemented include:</p> <ul style="list-style-type: none"> Barrier-free access to the premises through ramps and wide entryways. Accessible restroom facilities designed to accommodate wheelchair users. Designated seating arrangements in waiting areas and meeting rooms for differently abled visitors. Clear signage with high-contrast text and pictograms for easy navigation. Elevators with Braille buttons and auditory floor indicators. Handrails and anti-skid flooring in key areas to ensure safety. Parking spaces reserved for differently abled individuals near entry points. Emergency evacuation protocols inclusive of persons with disabilities. Training for front-desk and support staff on assisting differently abled visitors with respect and care.

P6 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	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	63,787	63,949
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C) in GJ	63,787	63,949
From non-renewable sources		
Total electricity consumption (D) (Through Grid)	2,51,083	1,84,356
Total fuel consumption (E) (LPG, PNG, Diesel, C9, Coal)*	30,70,803	33,18,709
Energy consumption through other sources (F) (Energy Through Power plant)	1,86,697	1,32,908
Total energy consumed from non-renewable sources (D+E+F) in GJ	35,08,583	36,35,973
Total energy consumed (A+B+C+D+E+F)	35,72,370	36,99,922

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Parameter	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (GJ/₹ million)	121.31	131.03
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (₹/US dollar, 2022)	0.59 x 10 ⁻⁵	0.64 x 10 ⁻⁵
Energy intensity in terms of physical Output (GJ/per tonne of production)	14.44	14.56
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	No	

* Note-based on our internal assessment, the correction of values for Total fuel consumption E in FY 23-24 bringing the change in Total energy consumed from non renewable energy sources, Total Energy consumed and Energy intensity values.

- 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.
All the Company sites and facilities are operating in the chemical sector, which is not under the purview of the Performance Achieve and Trade Scheme of the Government of India.

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

S. No.	Parameter	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
	Water withdrawal by source (in kilolitres)		
i	Surface water	-	-
ii	Groundwater	-	-
iii	Third party water	12,59,868	12,67,298
iv	Seawater / desalinated water	-	-
v	Other	-	-
	Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	12,59,868	12,67,298
	Total volume of water consumption (in kilolitres)	12,59,868	12,67,298



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S. No.	Parameter	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
	Water intensity per rupee of turnover (Water consumed / revenue from operations) (KL / ₹)	4.27 x 10 ⁻⁵	4.48 x 10 ⁻⁵
	Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (INR/US dollar, 2022)	2.09 x 10 ⁻⁶	1.96 x 10 ⁻⁶
	Water intensity in terms of physical Output (KL/tonne of production)	5.1	5.0
	Water intensity (optional) – the relevant metric may be selected by the entity	-	-
	Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	No	

4 Provide the following details related to water discharged:

Parameter	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
To Surface water	No treatment	NA
	With treatment – please specify level of treatment	NA
To Groundwater	No treatment	NA
	With treatment – please specify level of treatment	NA
To Seawater	No treatment	NA
	With treatment – please specify level of treatment	NA
Sent to third-parties (CETP)	No treatment	NA
	With treatment – please specify level of treatment	1,37,354
Others – Recycled/Reused	No treatment	NA
	With treatment – please specify level of treatment	3,35,280
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	

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- 5 Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation
- The Company currently operates three manufacturing units, which collectively account for 99% of its turnover. Continuous expansions of these facilities have been undertaken to meet growing product demand. During these expansions, the principles of Zero Liquid Discharge (ZLD) are integrated at the design stage, exemplified by the adoption of Low Temperature Evaporation/Mechanical Vapour Recompression (MVR) technology for enhanced treatment. Comprehensive treatment schemes are implemented to recycle and reuse treated effluents back into the process, ensuring efficient resource utilisation and environmental sustainability.

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

Parameter	Please specify unit	2024-25 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	kg	32,987	48,560
SOx	kg	57,398	58,694
Particulate Matter (PM)	kg	45,687	45,591
Persistent Organic Pollutants (POP)	NA	-	-
Volatile Organic Compounds (VOC)	NA	-	-
Hazardous Air Pollutants (HAP)	NA	-	-
Others – please specify	NA	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.			
No			

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

Parameter	Unit	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	CO ₂ in MT	3,04,343	3,13,807
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	CO ₂ in MT	50,705	35,821
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	CO ₂ in MT/rupee of turnover	1.21 x 10 ⁻⁵	1.23 x 10 ⁻⁵
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) (INR/US dollar, 2022)	CO ₂ in MT/rupee of turnover adjusted for PPP	0.59 x 10 ⁻⁶	0.54 x 10 ⁻⁶
Total Scope 1 and Scope 2 emission intensity in terms of physical output	CO ₂ in MT/ton of production	1.43	1.38
Total Scope 1 and Scope 2 emission intensity (optional) – per ton of production		-	-
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			



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8	Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.	The Company has implemented several environmentally sustainable practices to reduce its carbon footprint and improve operational efficiency. This includes transitioning from coal and fuel oil (F.O.) to cleaner fuel (C9), which not only reduces emissions but also enhances energy efficiency. Regular revalidation of Electrostatic Precipitator (ESP) efficiencies ensures that Suspended Particulate Matter (SPM) levels remain well within the prescribed limit of 50 mg/nm ³ , contributing to better air quality. Mechanical seals have been adopted in place of glands to minimise leaks and improve containment, while bulk solvent storage tanks are equipped with vent condensers to prevent emissions. These measures, along with closed-loop operations, demonstrate the Company's commitment to sustainable practices and environmental stewardship.
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9 Provide details related to waste management by the entity, in the following format:

Parameter	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	33.99	23.8
E-waste (B)	0	0
Bio-medical waste (C)	0.13	0.0003
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0.5
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	5,695	4,862
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	14,747	3,344
Total (A+B + C + D + E + F + G + H)	20,477	8,230
Waste intensity per rupee of Turnover (Total waste generated / Revenue from operations) (KL / ₹)	0.69×10^{-6}	0.29×10^{-6}
Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (INR/US dollar, 2022)	0.34×10^{-7}	0.0127×10^{-7}
Waste intensity in terms of physical output	0.083	0.032
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	14,781	547
Reused	941	1,742
Other recovery operations – sent to third-party	768	0
Total	16,490	2,313
Category of waste		
Incineration	492	329
Landfill	3,495	3,264
Other disposal methods	0	0
Total	3,987	3,593
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	Yes, monthly monitoring is conducted by an MoEF&CC Approved Laboratory, M/s. Ashvamedh in Mumbai. Periodic joint vigilance is also carried out, involving sample collection and analysis by MPCB officials.	

Business Responsibility and Sustainability Report (Contd.)

	Parameter	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
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.	Our waste management practices include a robust procedure for collecting and storing both hazardous and non-hazardous wastes. We have designated storage areas for different types of waste to ensure proper segregation at the source. Additionally, we utilise one of our process streams as fuel for an in-process waste recovery system, reducing emissions and recovering valuable products. Furthermore, all our manufacturing sites are members of an approved hazardous waste treatment, storage, and disposal facility regulated by the State Pollution Control Board.	

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

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
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Since all our operations and offices are located within MIDC/GIDC/SEZ or specific zones designated by the Government of India, this indicator is not applicable to our situation.

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

S. 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
1	Lotte Unit (Site 3) EIA Study was conducted for Environment Clearance application of Expansion of Specialty Intermediates Manufacturing from 1,02,000 MT/A to 1,91,472 MT/A	SIA/MH/IND2/50229/2019	EIA Study Period Oct, Nov & Dec 2023	Yes, by M/s. Equinox Environments (I) Pvt. Ltd.	Yes	Parivesh 2.0 Portal

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

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



Business Responsibility and Sustainability Report (Contd.)

LEADERSHIP INDICATORS

1	Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):	
	For each facility / plant located in areas of water stress, provide the following information:	
	(i) Name of the area	NA
	(ii) Nature of operations	NA
	(iii) Water withdrawal, consumption and discharge in the following format:	

Parameter	2024-25 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
To Surface water	NA	NA
To Groundwater	NA	NA
To Seawater	NA	NA
Sent to third-parties	NA	NA
Others	NA	NA
Total volume of water withdrawal (in kilolitres)	NA	NA
Total volume of water consumption (in kilolitres)	NA	NA
Water intensity per rupee of turnover (Water consumed / turnover)	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA
Water discharge by destination and level of treatment (in kilolitres)	NA	NA
To Surface water	No treatment	NA
	With treatment – please specify level of treatment	NA
To Groundwater	No treatment	NA
	With treatment – please specify level of treatment	NA
To Seawater	No treatment	NA
	With treatment – please specify level of treatment	NA
Sent to third-parties	No treatment	NA
	With treatment – please specify level of treatment	NA
Others	No treatment	NA
	With treatment – please specify level of treatment	NA
Total water discharged (in kilolitres)	NA	NA
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		
	NA	

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

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Wastewater treatment solutions	In addition to the conventional biological treatment scheme, we have implemented the following initiatives: <ul style="list-style-type: none"> Volute Sludge Dewatering System Multiple Effect Evaporator Stripper to improve condensate quality Low Temperature Evaporator (LTE) Agitated Thin Film Drier (ATFD) 	Effective and efficient wastewater treatment has been achieved.

Business Responsibility and Sustainability Report (Contd.)

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
2.	Sludge hydrolysis unit	The sludge produced poses hazards related to temperature, reactivity, stability, storage, and handling. To mitigate these risks, we have developed state-of-the-art technology that completely neutralises the hazards by hydrolysing the sludge. This process has provided additional benefits, including improved raw material consumption and the generation by-products, which are used as a raw material in one of our products. Additionally, the hydrolysed sludge is utilised as fuel for boilers to produce steam.	<ul style="list-style-type: none"> • Neutralisation of hazards associated with sludge • Resource optimisation • By-product utilisation • Energy efficiency
5	Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.	We have a comprehensive disaster management plan at the plant level, along with a business continuity plan, to ensure seamless operations during any disaster or disruption. Our risk assessment procedures for products, projects, and businesses involve collaboration with internal and external experts. This plan delineates emergency response protocols, safeguards critical assets, and prioritises the safety of our employees and customers. Additionally, it includes strategies for minimizing downtime and facilitating swift recovery from disruptions.	
6	Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.	<p>Our operations are governed by robust policies and systems across all our sites, ensuring compliance and effective management. We have established multiple platforms and mechanisms to receive and address grievances from stakeholders promptly, with clear processes for resolution. These efforts reflect our commitment to maintaining transparency and accountability in our operations.</p> <p>To manage process risks effectively, we employ various methods such as controls, interlocks, and automation to minimise or eliminate potential hazards. However, we acknowledge the potential for significant negative environmental impacts, particularly in cases of accidental material spillage during transit.</p> <p>To mitigate such risks, we have implemented proactive measures including a Journey Management Programme, rigorous selection and evaluation processes for Logistics Service Providers (LSPs), regular vendor assessments, a comprehensive Distribution Emergency Response Plan, and ongoing training and retraining programs for LSPs. These actions demonstrate our proactive approach to environmental risk management and safety across our supply chain.</p>	

P7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

ESSENTIAL INDICATORS

1a	Number of affiliations with trade and industry chambers/ associations.	The Company is affiliated with a total of five trade and industry chambers/associations. These affiliations enable active participation in industry-wide discussions, policy advocacy, and knowledge sharing. Through these associations, the Company stays informed of emerging trends, regulatory developments, and best practices, thereby strengthening its position within the industry and contributing to its continued growth and compliance.
1b	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, in the following format	



Business Responsibility and Sustainability Report (Contd.)

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	Indian Chemical Council	National
2	All India Liquid Bulk Importers	National
3	National Safety Council	National
4	Mahad Manufacturers Association	State
5	Maharashtra Labour Welfare	State

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.	There have been no adverse orders issued by any regulatory authorities against the Company in relation to anti-competitive conduct. Accordingly, no corrective actions have been required or are currently underway in this regard. The Company remains committed to fair business practices and compliance with all applicable competition laws and regulations.	
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S. No.	Name of authority	Brief of the case	Corrective action taken
		NA	

Leadership Indicators

1. Details of public policy positions advocated by the entity

Sl. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly/ Others – please specify)	Web Link, if available
1	As a responsible corporate, LOIL understands its role in advocating policies, which ensures positive impact on the society. Our approach to advocacy is guided by our Code of Conduct. We focus on building and sustaining mutually beneficial relationships with government, regulators, trade unions, investors, suppliers and communities for ensuring a smooth governance and enhancing social and environmental conditions.	Engagement with authorities are undertaken after taking due consideration of our as well as the larger national interest.	Yes	Yes, Annually	NA

P8 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.

S. No.	Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
	The requirement to conduct Social Impact Assessments (SIA) is applicable at the project planning stage. For the current financial year, no new projects have been initiated that mandate an SIA under applicable laws. Accordingly, this disclosure is not applicable, as the relevant SIA studies were conducted two years ago.					

Business Responsibility and Sustainability Report (Contd.)

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
	Rehabilitation and Resettlement (R&R) is not applicable to LOIL entities, as all chemical manufacturing units are located within Maharashtra Industrial Development Corporation (MIDC) areas or other notified industrial zones. These designated industrial areas do not require R&R activities as per applicable regulations, and no such projects are currently being undertaken by the entity.					

3	Describe the mechanisms to receive and redress grievances of the community.	<ul style="list-style-type: none"> In alignment with the Company's CSR Policy, 25% of the total CSR budget is allocated to initiatives that enhance the well-being of communities located near our plants and manufacturing units. This dedicated allocation supports meaningful engagement with local residents to better understand and address their concerns. Open and transparent communication channels are maintained to facilitate continuous feedback and dialogue with the community. A communication register is maintained at the plant gate to enable stakeholders to conveniently record and convey their concerns or suggestions. Additionally, the Company maintains regular interaction with local government authorities to ensure timely and effective resolution of any community grievances. 				
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- 4 Percentage of input material (inputs to total inputs by value) sourced from suppliers

Category	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	6%	7%
Sourced directly from within the district and neighbouring districts	53%	29%

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

Location	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Rural	46%	48%
Semi-urban	0	0
Urban	0	0
Metropolitan	54%	52%

(Place to be categorised as per RBI Classification System - rural / semi-urban / urban / metropolitan)

LEADERSHIP INDICATORS

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

	Mahad (Raigad District, Maharashtra)	Chiplun (Ratnagiri District, Maharashtra)
1.	Mobile Health Unit (MHU)	Mobile Health Unit
2.	Employability through NAPS	Employability through NAPS
3.	Parsule ZP School construction	Jack well construction



Business Responsibility and Sustainability Report (Contd.)

6 Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1.	Re-Building & Infrastructure Upgrade of Parsule Primary School	130	-
2.	Deployment of Mobile Health Units (MHU) in Mahad	39,547	-
3.	Deployment of Mobile Health Units (MHU) in Lote	23,683	-
4.	Education support	50	-
5.	Construction of Well	700	-
6.	Employability Through NAPS	140	-

P9 Businesses should engage with and provide value to their consumers in a responsible manner**ESSENTIAL INDICATORS**

1	Describe the mechanisms in place to receive and respond to consumer complaints and feedback.	The customer complaint mechanism is an integral component of the Company's Integrated Management System (IMS). Since it forms part of the IMS, it is regularly audited to ensure strict adherence to monitoring standards, and any identified weaknesses are promptly addressed and corrected. This system efficiently handles complaints received from customers or distributors regarding issues related to quality, packaging, logistics, shortages, or documentation. It incorporates processes for logging complaints, investigating root causes, setting clear turnaround times for resolution, and establishing communication channels to provide timely feedback to customers. Regular audits ensure the system's continuous improvement, maintaining its effectiveness in meeting customer satisfaction and operational excellence.
2	Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:	
		As a percentage to total turnover
Environmental and social parameters relevant to the product		100% of the Company's product turnover is covered under disclosures that include relevant environmental and social parameters, safe and responsible usage, and guidelines for recycling or safe disposal.
Safe and responsible usage		
Recycling and/or safe disposal		Each product consignment is accompanied by a comprehensive Safety Data Sheet (SDS), which outlines critical information regarding the safe handling, usage, storage, and disposal of the product in compliance with applicable regulatory standards. In addition, transportation of products is supported by Transport Emergency (TREM) Cards that provide clear instructions for safe transit, emergency response protocols, and communication channels in the event of an incident during transport. Furthermore, the Company ensures regular training for employees and logistics partners on safe material handling and emergency preparedness, reinforcing its commitment to health, safety, and environmental responsibility across the value chain. These measures are embedded into our product stewardship framework, ensuring end-to-end compliance and promoting sustainable and responsible product lifecycle management.

Business Responsibility and Sustainability Report (Contd.)

3 Number of consumer complaints in respect of the following:

Category	2024-25 (Current Financial Year)			2023-24 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services						
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

	Number	Reasons for recall
Voluntary recalls	Not Applicable	NA
Forced recalls	Not Applicable	NA

5	Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.	<p>Yes, the Company has a defined framework and mechanisms in place to address cybersecurity risks and data privacy.</p> <ul style="list-style-type: none"> Cybersecurity Policy and BCP Framework The Company has implemented a comprehensive Cybersecurity Policy along with a Business Continuity Plan (BCP) to ensure operational resilience and protection against cyber threats. These policies outline preventive, detective, and corrective measures to manage cyber risks effectively. Cyber Insurance Coverage To mitigate financial and operational risks arising from cyber incidents, the Company has secured cyber insurance coverage. Advanced Security Infrastructure Multiple layers of protection are in place, including: <ul style="list-style-type: none"> Non-tamper able antivirus and anti-malware solutions Advanced Threat Protection (ATP) services Email security gateways and firewalls Transition to Cloud Infrastructure The Company is actively transitioning from on-premises systems to cloud-based infrastructure, starting with email services. This enhances data security, accessibility, and disaster recovery capabilities. Consideration of SOC Operations To further strengthen real-time monitoring and incident response, the implementation of a Security Operations Center (SOC) is under active consideration. Data Privacy and Access Control Access to sensitive data is managed through role-based controls and monitored user access rights. This ensures that only authorised personnel can access critical business information. Employee Awareness and Training Regular cybersecurity awareness and training programs are conducted to ensure that employees are equipped to recognise and respond to cyber threats.
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Business Responsibility and Sustainability Report (Contd.)

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.	<p>No, during the reporting period, there were no corrective actions taken or underway related to advertising practices, delivery of essential services, cybersecurity and data privacy of customers, product recalls, or penalties/actions imposed by regulatory authorities concerning the safety of the Company's products or services.</p> <p>The Company maintains robust systems and protocols to ensure compliance with all applicable regulations and to uphold the safety, quality, and integrity of its operations.</p>
7	Provide the following information relating to data breaches:	
a	Number of instances of data breaches	0
b	Percentage of data breaches involving personally identifiable information of customers	0
c	Impact, if any, of the data breaches	There have been no cases of data breaches till date.

LEADERSHIP INDICATORS

1	Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).	https://www.laxmi.com/
2	Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.	<p>Product Safety Communication and Customer Engagement Mechanisms</p> <ul style="list-style-type: none"> Material Safety Data Sheets (MSDS) The Company has a well-established system for collecting, maintaining, and disseminating product safety information through Material Safety Data Sheets. These documents are shared with customers and contain critical information on product handling, storage, usage, and disposal to ensure safety and regulatory compliance. Customer Support and Technical Assistance Dedicated Customer Support teams are in place to address product-related queries. These teams work closely with customers to provide timely assistance and clarify safety and compliance information where required. Sales and Marketing Team Interactions The Sales and Marketing teams regularly interact with customers to understand specific product safety expectations and ensure that such needs are addressed proactively in product documentation and communication. Customer-led Facility Audits Several customers conduct on-site audits of the Company's manufacturing units to assess the effectiveness and alignment of its Environment, Health, and Safety (EHS) systems with their internal standards and industry protocols. These engagements promote mutual transparency and continuous improvement in safety practices.

Business Responsibility and Sustainability Report (Contd.)

4	<p>Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.</p> <p>Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)</p>	<ul style="list-style-type: none"> • Compliance with Local and Global Product Standards All product-related information is developed in accordance with applicable local regulations as well as international standards. This ensures that safety, handling, and environmental aspects are accurately addressed and communicated. • Clear and Prominent Display of Product Information Safety instructions, usage guidelines, and regulatory disclosures are prominently displayed on packaging, technical documents, and labels to ensure clarity and accessibility for end users. • Customer Satisfaction Surveys The Company conducts structured customer satisfaction surveys on a periodic basis to gather feedback on various aspects of its products, including performance, safety, quality, and service support. The insights gathered help drive improvements and ensure that customer expectations are being met consistently.
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