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	2025-26
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	71%
2	Sales of Chemical products within Specialty Business Unit	2029	29 %

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

The JSSK Distillery unit is presently non-operational and undergoing strategic review for future business continuity. During this period, there is no production activity and consequently no material environmental, health, or safety impacts arising from the unit. The organization continues to maintain oversight, ensuring full regulatory compliance and readiness to adopt responsible and sustainable operational practices should activities resume.

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?	32.11%
c	A brief on types of customers	The Company serves a diversified customer base across key industries including pharmaceuticals (life sciences), agrochemicals, pigments (paints, coatings, and inks), and industrial specialty chemicals. Its products—comprising acetyl intermediates, ketene and diketene derivatives, esters, amides, green solvents, are used in the manufacture of active pharmaceutical ingredients (APIs), crop protection chemicals, and performance materials. With the addition of fluorine intermediates, the Company has further strengthened its presence in high-value applications within the life sciences and agrochemical sectors. The Company's global customer base spans North America, South America, Europe, Asia, and Africa, supported by an established international distribution and logistics network. It positions itself as a reliable long-term partner, focused on innovation, sustainability, and supply chain resilience.

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)	970	853	87.94%	117	12.06%
	Other than Permanent (B)	128	88	68.75%	40	31.25%
	Total employees (A + B)	1098	941	85.70%	157	14.30%
			Workers			
	Permanent (C)	171	169	98.83%	2	1.17%
	Other than Permanent (D)	644	601	93.32%	43	6.68%
	Total workers (C + D)	815	770	94.48%	45	5.52%

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)	2	2	100%	0	0
	Other than Permanent (F)	0	0	0	0	0
	Total employees (E + F)	2	2	100%	0	0
			Differently-abled Workers			
	Permanent (G)	1	1	100%	0	0
	Other than Permanent (H)	0	0	0	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.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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	14	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	(2025-26) (Turnover rate in current FY)			(2024-25) (Turnover rate in current FY)		
	Male	Female	Total	Male	Female	Total
Permanent Employees	8.38%	6.83%	15.22%	14.27%	1.11%	15.35%
Permanent Workers	1.73%	0%	1.73%	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 S.R.L.*	Step Down Subsidiary	100%	No
6	Sai Deep Traders	Step Down Partnership Firm	95%	No
7	Cleanwin Energy One LLP, India (CEOLLP)	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

VI. CSR Details 24

a	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
b	Turnover (in ₹)	28,085.32 Million
c	Net worth (in ₹)	19,883.42 Million

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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)	2025-26 (Current Financial Year)			2024-25 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	0	0	NA	0	0	NA
Shareholders	Yes	01	0	NA	2	0	NA
Employees & Workers	Yes	03	0	NA	0	0	NA
Customers	Yes	12	01	One open complaint is Under investigation with customer and R&D	13	0	CAPA are provided to respective customer
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.

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.

Double Materiality Assessment – Key:

- **IM** = Impact Materiality (Impact on environment & society)
- **FM** = Financial Materiality (Impact on financial performance, position, or future prospects)

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

S. No.	Material Topic	IM	FM	Nature (R/O)	Impact Materiality (Inside-out)	Financial Materiality (Outside-in)	Management / Mitigation Approach	Financial Implications
Environmental Dimension:								
1	Water Quality & Wastewater Management	High	High	Risk	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. 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.	Water scarcity, regulatory tightening, and stricter CPCB discharge norms may increase treatment costs and disrupt operations.	Water and wastewater risk is addressed through two distinct yet complementary approaches. Our manufacturing plants are situated in regions with rainfall-dependent water sources, minimising 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. 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.	Negative: Higher capex and opex for compliance and advanced treatment systems.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

S. No.	Material Topic	IM	FM	Nature (R/O)	Impact Materiality (Inside-out)	Financial Materiality (Outside-in)	Management / Mitigation Approach	Financial Implications
2	Hazardous Materials Management	High	High	Risk	Improper handling of hazardous chemicals poses risks to worker safety, community health, and environmental contamination.	Workplace incidents can lead to compensation claims, shutdowns, insurance losses, and reputational damage.	ISO 9001, 14001, 45001 certified EHS systems; hazard identification, training, SOPs, emergency preparedness.	Negative: Increased costs for training, safety systems, audits, and emergency preparedness.
3	Air Quality	High	Medium	Risk	Emissions of harmful gases can affect human health, biodiversity, and local air quality.	Non-compliance may lead to penalties, production restrictions, and loss of social license to operate.	Air pollution control equipment, SOP-based operations, regular audits, and employee training.	Negative: Capital investment in pollution control and monitoring systems.
4	Waste Management	Medium	Medium	Risk / Opportunity	Improper hazardous waste disposal can contaminate soil and groundwater; recycling improves resource efficiency and circularity.	Non-compliance increases liability; recycling can reduce costs and dependence on raw materials.	Authorised SPCB-approved waste contractors; waste segregation, recycling initiatives.	Mixed: Compliance costs vs. cost savings from recycling and improved resource efficiency.
5	GHG Emissions	High	High	Risk	Elevated emissions contribute to climate change and environmental degradation.	Customer ESG expectations, investor scrutiny, carbon markets, and future carbon pricing can impact competitiveness.	Energy audits, renewable energy sourcing (≈11%), energy optimization initiatives.	Negative: Capex for renewable energy and decarbonization initiatives.
6	Energy Management	Medium	High	Opportunity	Efficient energy use reduces environmental footprint and resource depletion.	Lower energy costs improve margins and reduce emission-related exposure.	Energy audits, process optimization, efficiency projects.	Positive: Reduced operating costs and improved profitability.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

S. No.	Material Topic	IM	FM	Nature (R/O)	Impact Materiality (Inside-out)	Financial Materiality (Outside-in)	Management / Mitigation Approach	Financial Implications
Social Dimension								
7	Occupational Health & Safety	High	High	Risk	Workplace hazards may result in injuries, fatalities, and long-term health impacts on employees and contractors.	Incidents can cause shutdowns, insurance losses, legal liabilities, and productivity loss.	Integrated EHSQ system, SOPs, training, audits, insurance coverage.	Negative: Ongoing investment in safety systems and risk coverage.
8	Human Rights	Medium	Medium	Risk / Opportunity	Risk of labor rights violations in supply chain; positive impact through inclusive workplace practices.	Legal exposure, reputational risk, and supply disruptions if violations occur.	Human rights policy, awareness programs, grievance mechanisms, third-party audits.	Mixed: Compliance and monitoring costs vs. improved employer brand and retention.
9	Product Responsibility	High	High	Opportunity	High-quality chemical intermediates support safety of pharmaceutical and crop science end-products.	Ability to serve regulated markets strengthens revenue stability and customer trust.	Strict quality systems, regulatory compliance, customer audits.	Positive: Revenue growth; Negative: R&D and quality system investments.
10	Sustainable Procurement	Medium	Medium	Opportunity	Encourages responsible practices across value chain and reduces indirect environmental and social impacts.	Improves supplier resilience, reduces disruptions, and meets ESG-focused customer expectations.	Supplier ESG assessments, contractual ESG clauses.	Positive: Cost optimization, supply security, reputational gains.
11	Diversity & Inclusion	Medium	Medium	Opportunity	Inclusive workforce improves employee well-being, innovation, and social equity.	Enhances talent attraction, retention, and long-term organizational resilience.	Equal opportunity policies, sensitization programs, D&I monitoring.	Positive: Productivity gains and reduced attrition costs.
Governance Dimension								
12	Business Ethics	High	High	Risk	Ethical lapses can harm stakeholders, trust, and corporate culture.	Legal penalties, customer loss, investor divestment, and reputational damage.	Code of Conduct, anti-bribery policies, whistleblower mechanism, training.	Negative: Loss of market share and legal exposure if unmanaged.

S. No.	Material Topic	IM	FM	Nature (R/O)	Impact Materiality (Inside-out)	Financial Materiality (Outside-in)	Management / Mitigation Approach	Financial Implications
13	Legal & Regulatory Compliance	High	High	Risk	Non-compliance undermines governance integrity and stakeholder trust.	Fines, penalties, operational delays, and higher compliance costs.	Internal compliance systems, regulatory tracking, enhanced ESG disclosures.	Negative: Financial penalties and compliance expenditure.
14	Climate Risks & Opportunities	High	High	Risk / Opportunity	Environmental degradation from climate impacts; opportunity to enable low-carbon transitions.	Physical and transition risks; opportunity for sustainable product innovation.	ESG targets, process efficiency, R&D, renewable energy transition.	Mixed: Capex investments vs. long-term resilience and growth.
15	Critical Incident Management	High	High	Risk	Chemical incidents can severely impact people, environment, and communities.	Business interruption, legal claims, environmental remediation costs.	ERP, mock drills, crisis response teams, insurance.	Negative: Downtime losses and recurring preparedness costs.
16	Data Privacy	Medium	Medium	Risk	Breaches compromise stakeholder trust and personal rights.	Regulatory penalties, litigation, cybersecurity investments.	Data protection policies, cybersecurity controls, awareness programs.	Negative: IT security costs; Positive: Enhanced trust and compliance.

Outcome of Double Materiality Assessment

- Topics rated **High in both Impact and Financial Materiality** are prioritized for **strategic risk management and disclosures**.
- The assessment confirms alignment with **SEBI BRSR**, evolving **CSRD/ESRS expectations**, and stakeholder expectations across customers, regulators, investors, and communities.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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 marginalized.

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.	The Company's commitment to sustainable development is closely aligned with the broader objective of nation-building, serving as a guiding principle for its business investments that contribute to India's economic growth and the well-being of its citizens. This commitment has been effectively embedded into the Company's strategic direction, operational practices, and decision-making processes. In line with its diversity and inclusion goals, the Company has set a target to increase women's representation in its workforce to approximately 11% by 2025–26. This objective underscores the Company's dedication to creating a more equitable and inclusive workplace by expanding opportunities, promoting gender-balanced hiring, and supporting the professional growth of women across all levels of the organization.								

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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)

ISCC(10) IFRS(11)

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)	The Company recognises that integrating Environmental, Social, and Governance (ESG) principles into its core business is critical for ensuring long-term resilience and sustainable value creation. Over the past year, the Company has navigated a dynamic landscape marked by evolving regulatory requirements, increasing climate-related risks, supply chain challenges, and rising stakeholder expectations. These factors have driven the Company to continuously enhance and innovate its sustainability practices. Despite these challenges, the Company has achieved measurable progress across its ESG priorities. Significant improvements have been made in energy and water efficiency across manufacturing operations, alongside the implementation of structured waste management and circular economy initiatives. The Company has also strengthened its commitment to human rights, occupational health and safety, and ethical labor practices. Further, the Company has introduced new ESG-focused policies, enhanced Board-level oversight on sustainability matters, and launched capacity-building programs to embed ESG awareness and accountability throughout the organization.								
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Risk Management and ESG Governance Committee of the Board, consisting of the following members, is highest authority responsible for implementation and oversight of the Business Responsibility policy. **Name** / **Designation** / **Category**: Dr. Rajiv Banavali / Independent Director / Chairperson Mr. Vijay Ratnaparkhe / Independent Director / Member Dr. Rajan Venkatesh / Managing Director & CEO / Member Mr. Harshvardhan Goenka / Executive Director (Business Development & Strategy) / Member This committee is tasked with adopting the ESG policy and overseeing its implementation in alignment with the ESG Roadmap.								
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.	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 organization.								

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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 formalized 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 organization. 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.																	

11		P1	P2	P3	P4	P5	P6	P7	P8	P9
	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.								

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)	NA								
Any other reason (please specify)	NA								

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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 programs on any of the principles during the financial year:

Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programs
Board of Directors	0	NA	0
Key Managerial Personnel	3	Whistleblower, POSH, Job Evaluation	79%
Employees other than BoD and KMPs	543	Use of PPE, Work permit system, Stock Verification, Tank Truck Loading safety, SAP Export documentation, Scaffolding, Presentation Skills - Program, Manpower Handling, Conflict Management, LOPA/SIL, LLSR, Laboratory Emergency Response Plan, IMS Training, HIRA, Fire Hydrant System etc.	92%
Workers	121	Use Of Impact Wrench, Whistleblower, Work Shop Safety, Transformer Maintenance, Solvent Unloading, Purpose of Dye Penetrant Testing (DPT), Lightning Arrester, Hazardous & Other Waste, Gas Cylinder Changing Practice, Awareness of hot work etc.	95%

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

Category	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Monetary					
Penalty/ Fine	NIL	NIL	NIL	NIL	NIL
Settlement	NA	NA	NA	NA	NA
Compounding fee	NA	NA	NA	NA	NA
Non-Monetary					
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.	• During 2022–23, the Board of Directors formulated and adopted a comprehensive Anti-Corruption, Anti-Bribery, and Anti-Money Laundering Policy. • The policy is applicable to all individuals associated with the Company, irrespective of their level or employment status, including permanent and temporary personnel. It is aligned with applicable Indian laws such as the Prevention of Corruption Act, 1988 (as amended in 2018), the Prevention of Money Laundering Act, 2002, and the Companies Act, 2013. • To ensure transparency and accessibility, the policy is available on the Company's official website: https://www.laxmi.com/investors/policies • The policy reaffirms the Company's commitment to conducting business with the highest standards of integrity, fairness, and ethical behavior, maintaining a strict zero-tolerance approach toward corruption, bribery, and money laundering. • It mandates full compliance with all legal and regulatory requirements and explicitly prohibits improper payments, gifts, inducements, fraudulent activities, and any form of money laundering. • The Company strictly prohibits facilitation payments and kickbacks, including any actions that may directly or indirectly enable such practices. • The policy outlines potential "red flags" and provides clear guidelines for maintaining accurate and transparent records of all financial transactions and payments. • It establishes a robust framework for both internal and external reporting of any suspected or actual instances of corruption, bribery, or money laundering. • Additionally, the policy includes detailed implementation procedures to ensure effective enforcement, monitoring, and ongoing 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

Category	2025-26 (Current Financial Year)	2024-25 (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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

6 Details of complaints with regard to conflict of interest

Category	**2025-26 (Current Financial Year)**		**2024-25 (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.

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

	2025-26 (Current Financial Year)	**2024-25 (Previous Financial Year)**
Number of days of accounts payables	138	102

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**	**2025-26 (Current Financial Year)**	**2024-25 (Previous Financial Year)**
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	21.20%	14.73%
	b. Number of trading houses where purchases are made from	124	97
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	87.60%	72.66%
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)	0.23%	0.06%
	b. Sales (Sales to related parties / Total Sales)	5.54%	4%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	-	-

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

Leadership Indicators

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

Total number of awareness programs held	Topics / principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programs
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.	• The Company has established a Code of Conduct specifically for the Board of Directors and Senior Management Personnel, setting clear expectations for ethical and professional behavior. • This Code provides a comprehensive framework that emphasizes integrity, transparency, accountability, and strict adherence to applicable laws and regulations. • All directors and senior management members are required to comply with the provisions of the Code at all times, ensuring consistent ethical conduct in all business activities. • The policy is publicly accessible to stakeholders and interested parties on the Company's official website: https://www.laxmi.com/investors/policies • The Code of Conduct reflects the Company's unwavering commitment to maintaining the highest standards of corporate governance and ethical practices. • It highlights the importance of ethical decision-making and integrity in all business dealings and interactions. • The policy fosters a culture of trust, respect, and accountability across the organization. • By making this policy transparent and readily available, the Company reinforces its commitment to openness and accountability, thereby strengthening stakeholder confidence and trust.

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	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	0.3%	0.2%	• Proactively implemented measures to address environmental and social impacts through focused initiatives and strategic investments. • Prioritized 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	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
CapEx	7.6%	5.6%	• 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)	Laxmi Organic Industries Limited has robust procedures in place to ensure that procurement activities are carried out in a sustainable, ethical, and responsible manner, covering environmental, social, and governance (ESG) aspects. 1. Sustainable Procurement Policy and Governance • Procurement activities are governed by internal policies that integrate sustainability, EHS, and compliance requirements alongside commercial considerations. • Sustainability requirements are embedded into procurement decision-making to ensure that raw materials, chemicals, utilities, and services are sourced responsibly. • The Procurement function works closely with EHS, Quality, Legal, and Sustainability teams to ensure alignment with Company objectives and regulatory obligations. 2. Supplier Selection and Evaluation • Suppliers are evaluated not only on cost, quality, and delivery performance, but also on environmental compliance, occupational health & safety practices, and ethical conduct. • Preference is given to suppliers who: o Comply with applicable environmental and chemical regulations (e.g., REACH, local pollution control norms). o Demonstrate responsible manufacturing and waste management practices. o Maintain valid statutory permits and licenses. • Critical or high-risk suppliers undergo additional due diligence, including EHS and sustainability assessments where required. 3. Responsible Chemical and Raw Material Sourcing • Laxmi ensures that raw materials and chemicals are sourced from approved and compliant suppliers with adequate safety documentation (SDS, regulatory registrations, compliance declarations). • Procurement supports the substitution of hazardous substances where feasible, in coordination with R&D and EHS teams. • Alignment with customer-driven requirements such as restricted substance lists (RSLs) and sustainability certifications is actively supported. 4. Supplier Code of Conduct and Ethical Expectations • Suppliers are expected to adhere to ethical business practices, including: o Prohibition of child labor and forced labor o Fair wages and safe working conditions o Compliance with applicable labor and human rights laws • Ethical sourcing principles form part of supplier onboarding and contractual expectations.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

	5. EHS and Compliance Monitoring • Procurement ensures that suppliers provide: o Valid safety data sheets (SDS) o Regulatory compliance declarations o Evidence of environmental and safety controls, where applicable • Non-conformances related to sustainability, safety, or regulatory compliance are addressed through **supplier corrective action mechanisms**. 6. Continuous Improvement and Risk-Based Approach • Laxmi follows a **risk-based approach** to sustainable sourcing, focusing enhanced scrutiny on: o Environmentally sensitive materials o High-volume and critical suppliers o Customer-regulated supply chains • Procurement encourages suppliers to improve their sustainability performance through engagement, communication, and corrective action follow-up when required. 7. Alignment with Customer and Certification Requirements • Procurement actively supports sustainability-driven customer requirements, including system certifications such as **ISCC®**, responsible sourcing programs, and customer sustainability audits. Traceability, documentation readiness, and transparency in the supply chain are maintained to meet audit and certification expectations.
If yes, what percentage of inputs were sourced sustainably?	The percentage of inputs sourced sustainably is yet to be quantitatively assessed due to the complexity and diversity of the supply chain. Sustainability and compliance considerations are integrated into procurement processes. The Company is developing a framework to measure and disclose sustainable sourcing in future reporting periods.

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) E-waste Hazardous waste Other waste	The Company has established comprehensive and robust systems to ensure the environmentally sound and safe management of waste across its lifecycle, including plastic waste, e-waste, hazardous waste, and other non-hazardous waste streams. These practices are aligned with applicable regulatory requirements and are guided by the principles of circular economy, resource efficiency, and pollution prevention. **Plastic Waste Management** In compliance with Extended Producer Responsibility (EPR) guidelines, the Company has implemented structured mechanisms for the collection, segregation, and responsible disposal of plastic waste. Plastic waste is systematically channeled to CPCB/SPCB-authorised recyclers, ensuring traceability and regulatory compliance. To further strengthen sustainability outcomes, the Company actively: • Works towards reducing plastic consumption through process improvements • Promotes the use of recyclable and eco-friendly materials • Enhances design for recyclability in operational practices • Monitors EPR targets and recycler performance **E-Waste Management** The Company follows stringent protocols for the management of electronic and electrical waste, ensuring environmentally safe handling and maximum resource recovery.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

Key practices include:

- Segregation and scientific dismantling of e-waste into recyclable components
- Engagement with SPCB/CPCB-authorised e-waste recyclers for safe disposal and recovery of valuable materials such as metals and plastics
- Implementation of secure data destruction processes to safeguard sensitive information prior to disposal
- Periodic tracking and auditing of e-waste disposal practices to ensure compliance and accountability

Hazardous Waste Management

Hazardous waste, including chemicals, solvents, and process residues, is managed with the highest level of care through structured procedures designed to mitigate environmental and health risks.

The Company ensures:

- Segregated storage, labeling, and handling of hazardous materials
- Disposal through government-authorised and licensed hazardous waste contractors
- Full compliance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules
- Maintenance of manifest systems, documentation, and audit trails for regulatory transparency
- Adoption of waste minimization and safer substitution practices wherever feasible

Other (Non-Hazardous) Waste Management

Non-hazardous waste is managed through a source segregation approach, enabling efficient recycling and disposal.

Key initiatives include:

- Segregation into biodegradable, recyclable, and inert waste streams
- Channeling recyclable waste to authorised recycling vendors
- Disposal of non-recyclable waste through approved facilities compliant with environmental standards
- Continuous efforts to reduce waste generation through process optimization, lean practices, and resource efficiency measures

Continuous Improvement and Circularity Approach

The Company is committed to continually enhancing its waste management performance through:

- Improving recycling and recovery rates
- Reducing dependence on landfill disposal
- Exploring circular economy initiatives, including reuse and co-processing
- Conducting regular reviews, audits, and technology upgrades

The overarching objective is to ensure that all waste is minimised, reused, recycled, or responsibly disposed of, thereby reducing environmental impact and contributing to sustainable and responsible business operations.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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.	The Company is covered under Extended Producer Responsibility (EPR) requirements for the management of plastic and battery waste. In alignment with these regulatory obligations, the Company has established structured waste management practices to ensure the responsible collection, segregation, and disposal of such waste through CPCB/SPCB-authorised third-party vendors. The Company remains committed to strengthening its EPR compliance by enhancing traceability, improving recycling outcomes, and ensuring environmentally sound disposal practices. Ongoing efforts are focused on optimising waste management systems, increasing operational efficiency, and identifying innovative approaches to further improve the effectiveness and sustainability of waste handling processes.

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	-	The study covers the entire product lifecycle on a 'cradle-to-gate' basis, encompassing stages from raw material extraction and procurement, transportation to the manufacturing site, production processes, packaging, and associated upstream and operational impacts across the value chain. The Life Cycle Assessment (LCA) and Product Carbon Footprint (PCF) analysis have been conducted in alignment with internationally recognised standards, including: • ISO 14040 and ISO 14044 for Life Cycle Assessment • ISO 14067 for Product Carbon Footprint • GHG Protocol – Product Standard for emissions accounting The assessment was carried out using TFS Guidelines, SimaPro LCA software, enabling detailed modeling of environmental impacts across lifecycle stages, supported by robust and globally accepted databases. Additionally,	Yes	The reports shall be formally disseminated to external stakeholders via structured email communication, ensuring timely, transparent, and effective sharing of relevant information.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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
				SiGreen platform was utilised to enhance supply chain emissions transparency, traceability, and primary data integration, particularly for Scope 3 emissions. This approach ensures a comprehensive, transparent, and standardized evaluation of environmental impacts, supporting data-driven decision-making, improved resource efficiency, and alignment with global sustainability and decarbonization goals.		

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	
	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
	NA	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	853	853	100%	853	100%	0	0	853	100%	0	0
Female	117	117	100%	117	100%	117	100%	0	0	0	0
Total	970	970	100%	970	100%	117	12.06%	853	87.94%	0	0
Other than Permanent Employees											
Male	88	88	100%	62	70.45%	00	0	88	100%	0	0
Female	40	40	100%	38	95.00%	40	100%	0	0	0	0
Total	128	128	100%	100	78.13%	40	31.25%	88	68.75%	0	0

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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	169	169	100%	169	100%	00	00	169	100%	0	0
Female	2	2	100%	2	100%	2	100%	00	00	0	0
Total	171	171	100%	171	100%	2	1.17%	169	98.83%	0	0
Other than Permanent Workers											
Male	601	601	100%	601	100%	0	0	601	100%	0	0
Female	43	43	100%	43	100%	43	100%	0	0	0	0
Total	644	644	100%	644	100%	43	6.68%	601	93.32%	0	0

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

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

	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company	5.76 %	4.77%

2 Details of retirement benefits, for Current and Previous FY

Benefits	2025-26 (Current Financial Year)			2024-25 (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 – Group Mediclaim Insurances	100%	100%	Y	100%	100%	Y

3 Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.	Yes. The premises comply with the accessibility requirements of the Rights of Persons with Disabilities Act, 2016. The facility provides barrier-free access through ramps, handrails, accessible pathways, and clear signage. Interior areas, including corridors, lifts, and designated accessible washrooms, are designed to ensure safe and convenient movement for differently-abled visitors. These measures reflect the Company's commitment to inclusive infrastructure and responsible business conduct under the Leadership Indicators framework. **Key initiatives implemented include:** • Barrier-free access to the premises through ramps and wide entryways. • Accessible restroom facilities designed to accommodate wheelchair users.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

		• 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.
4	Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.	The Company's Human Rights Policy is founded on the core principles of fairness, dignity, and respect for all individuals. It reflects a strong commitment to maintaining a workplace environment that is free from any form of discrimination or bias. The policy explicitly prohibits discrimination on the basis of gender, age, caste, social background, physical or mental disability, religion, or any other personal characteristic, ensuring equal opportunity and fair treatment for all employees. It serves as a structured framework to promote inclusivity, diversity, and merit-based employment practices across the organization. Through this policy, the Company strives to cultivate a workplace culture that embraces diversity, upholds human rights, and provides an enabling environment where all employees can contribute effectively and realize their full potential.

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 Other than Permanent Workers Permanent Employees Other than Permanent Employees	The Company has instituted a formal Speak Up Policy that provides employees with a secure, confidential, and accessible mechanism to report concerns relating to fraud, misconduct, abuse, or unethical practices. The policy reinforces the Company's zero-tolerance approach toward violations, including discrimination, harassment, and any form of retaliation against reporting individuals. It clearly outlines the governance structure and responsibilities of the Speak Up Committee, along with defined reporting channels, procedures for handling protected disclosures, and the scope and process of investigations. Robust safeguards are incorporated to ensure confidentiality, protection of whistleblowers, and fair resolution of concerns. Through this framework, the Company encourages employees to raise concerns responsibly, thereby fostering a culture of integrity, transparency, accountability, and trust across the organization.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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

Category	2025-26 (Current Financial Year)			2024-25 (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	853	30	3.52%	793	21	2.65%
Female	117	4	3.42%	110	4	3.64%
Total Permanent Workers						
Male	169	133	78.70%	181	141	77.90%
Female	2	2	100%	2	2	100%

8 Details of training given to employees and workers:

Category	2025-26 (Current Financial Year)					2024-25 (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	853	442	54%	733	89%	793	793	100%	757	95%
Female	117	47	40%	105	90%	110	110	100%	90	82%
Total	970	489	52%	838	89%	903	903	100%	847	94%
Workers										
Male	169	65	38%	163	94%	181	181	100%	178	98%
Female	2	0	0	2	100	2	2	100%	2	100%
Total	171	65	37%	165	94%	183	183	100%	180	98%

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

Category	2025-26 (Current Financial Year)			2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Total Permanent Employees						
Male	853	853	100%	793	714	90%
Female	117	117	100%	110	76	69%
Total	970	970	100%	903	790	87%
Total Permanent Workers						
Male	169	169	100%	181	181	100%
Female	2	2	100%	2	2	100%
Total	171	171	100%	183	183	100%

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

10 Health and safety management system:

a	Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?	Yes. The Company has implemented a comprehensive Occupational Health and Safety (OHS) Management System across all its operational locations. The system broadly aligns with internationally recognised frameworks such as ISO 45001 and Responsible Care (RC) principles, and covers all employees, contract workforce, and on-site stakeholders. It incorporates a structured, risk-based approach to ensure safe operations and continuous improvement in safety performance. The scope and coverage of the OHS management system include: • Risk Identification and Assessment: Deployment of tools such as HIRA, HAZOP, and QRA to systematically identify and mitigate operational and process risks. • Process Safety Management: Implementation of multi-layered safety systems, including a 7-layer process safety framework, to minimise accident risks in chemical operations. • Workplace and Occupational Health Monitoring: Regular health surveillance, occupational health services, and workplace exposure monitoring to safeguard employee well-being. • Emergency Preparedness and Response: Robust infrastructure, including firefighting systems, fire tenders, smoke detectors, and emergency response protocols, supported by regular drills and training. • Incident Management: Defined procedures for incident reporting, investigation, and corrective/preventive actions. • Training and Awareness: Continuous safety training programs for employees and contractors to strengthen safety culture. • Product Safety and Regulatory Compliance: Adherence to REACH requirements, along with comprehensive Safety Data Sheet (SDS) management systems to ensure safe handling and use of products. • Use of PPE and Safe Work Practices: Strict enforcement of personal protective equipment usage and standard operating procedures across all facilities. This integrated OHS framework ensures proactive risk management, regulatory compliance, and a strong safety culture, reinforcing the Company's commitment to providing a safe and healthy workplace.
b	What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	The Company adopts a structured and proactive approach to identifying work-related hazards and assessing risks across both routine and non-routine operations. A combination of systematic methodologies, regular monitoring, and independent evaluations is deployed to ensure comprehensive risk management. **Key processes include:** • **Hazard Identification and Risk Assessment (HIRA):** Conducted on a regular basis across all functions to identify workplace hazards, evaluate risks, and implement appropriate control measures. • **Hazard and Operability Study (HAZOP):** Undertaken for process safety, particularly in chemical operations, to identify potential deviations, their causes, and associated consequences.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

		• **Quantitative Risk Assessment (QRA):** Applied in high-risk scenarios to quantify potential impacts, enabling informed decision-making and prioritization of mitigation measures. • **Hazardous Area Classification:** Carried out to identify and classify areas with potential fire and explosion risks, ensuring implementation of appropriate preventive controls. • **Routine EHS Inspections:** Periodic inspections are conducted to monitor compliance with safety standards, identify unsafe conditions, and address emerging risks promptly. • **Fire Safety Management:** Regular inspection and maintenance of firefighting systems, along with mock drills and emergency response evaluations, are conducted to ensure preparedness. • **Third-Party EHS Audits:** Independent assessments are carried out to benchmark safety practices, identify gaps, and strengthen existing systems. • **Disaster Management Plan (DMP):** A comprehensive framework is in place to address emergency situations through predefined response mechanisms, minimising potential impacts on people, assets, and the environment. These integrated processes enable the Company to systematically identify, assess, and mitigate occupational health and safety risks, thereby strengthening resilience and ensuring a safe working environment across all operations.
c	Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)	The Company has established robust and well-defined processes that enable workers to report work-related hazards and to withdraw from potentially unsafe situations without fear of retaliation. A comprehensive Environment, Health, and Safety (EHS) framework supports these mechanisms, incorporating clear protocols for the reporting of incidents, near-misses, and potential risks. These processes include structured incident reporting systems, defined investigation methodologies, and systematic analysis by designated EHS teams to ensure timely corrective and preventive actions. Employees and contractors are actively encouraged to participate in hazard identification and risk mitigation initiatives, with their roles and responsibilities clearly communicated in local languages to ensure effective understanding and compliance. To reinforce safety awareness, visual safety instructions and signage are prominently displayed across all facilities. In addition, well-defined emergency evacuation plans, including clearly marked access routes and designated assembly points, are in place to facilitate prompt and safe responses during emergency situations. This integrated approach fosters a proactive safety culture, empowering employees to act responsibly while ensuring a safe and secure working environment across all operations.
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.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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

Safety Incident/Number	Category	2025-26 (Current Financial Year)	2024-25 (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	-	

12 Describe the measures taken by the entity to ensure a safe and healthy work place.	To ensure a safe and healthy work environment, the Company undertakes the following measures: • 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.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

	• 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. These comprehensive practices underscore the Company's commitment to ensuring a safe, secure, and health-conscious working environment for all.

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

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

14 Assessments for the year:

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 (RCA) was conducted to identify the underlying issues contributing to the concern. Based on the findings, a structured Corrective and Preventive Action (CAPA) plan was developed and implemented to address the identified gaps effectively. The CAPA plan outlines targeted corrective actions to resolve existing issues, along with preventive measures aimed at eliminating the likelihood of recurrence. This systematic approach supports sustained effectiveness, enhances operational reliability, and drives continuous improvement across processes.

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.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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	
	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)	2025-26 (Current Financial Year)	2024-25 (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)**

The Company currently does not offer formal transition assistance programs aimed at supporting continued employability or facilitating career transitions in cases of 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 Laxmi'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.

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 & Marginalized 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 prioritizes 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 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		

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized 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
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, labor, 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

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 structured stakeholder engagement mechanisms—including surveys, interviews, workshops, and direct consultations—the Company ensures that stakeholder perspectives are systematically captured and incorporated into its decision-making processes. This ongoing engagement enables the identification of material issues, alignment of sustainability priorities with stakeholder expectations, and the enhancement of transparency and accountability across 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	The Company actively leverages stakeholder consultation as a key input in identifying and managing material environmental and social issues. Through structured engagement with stakeholders—including employees, customers, suppliers, local communities, and regulatory authorities—the Company gathers valuable insights that inform its sustainability strategy and operational practices. These interactions directly contribute to continuous improvement across key areas. For instance, feedback from local communities has supported the enhancement of environmental management initiatives such as water conservation and emission control measures. Similarly, inputs from employees and suppliers have led to improvements in occupational health and safety practices, skill development initiatives, and responsible sourcing frameworks. This structured and ongoing engagement ensures that stakeholder perspectives are systematically incorporated into the Company's environmental and social decision-making processes, strengthening responsiveness, accountability, and alignment with stakeholder expectations.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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	2025-26 (Current Financial Year)			2024-25 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	970	970	100%	903	903	100%
Other than permanent	128	128	100%	164	164	100%
Total	1098	1098	100%	1067	1067	100%
Workers						
Permanent	171	171	100%	183	183	100%
Other than permanent	644	644	100%	799	799	100%
Total	815	815	100%	982	982	100%

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

Category	2025-26 (Current Financial Year)					2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	970	0	NA	970	100%	903	0	NA	903	100%
Male	853	0	NA	853	100%	793	0	NA	793	100%
Female	117	0	NA	117	100%	110	0	NA	110	100%
Other than permanent	128	0	NA	128	100%	164	0	NA	164	100%
Male	88	0	NA	88	100%	120	0	NA	120	100%
Female	40	0	NA	40	100%	44	0	NA	44	100%
Workers										
Permanent	171	0	0	171	100%	183	0	NA	183	100%
Male	169	0	0	169	100%	181	0	NA	181	100%
Female	2	0	0	2	100%	2	0	NA	2	100%
Other than permanent	644	366	56.83%	278	43.17%	799	568	71%	231	29%
Male	601	346	57.57%	255	42.43%	770	546	71%	224	29%
Female	43	20	46.51%	23	53.49%	29	22	76%	7	24%

3a 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	7,52,80,000	0	0
Key Managerial Personnel	10	64,61,649	0	0
Employees other than BoD and KMP	840	7,75,678	117	6,05,000
Workers	169	5,96,424	2	5,03,562

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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

	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	9.31%	7.39%

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.	• The Human Rights Policy provides a formal mechanism for employees to report any incidents of abuse, misconduct, or suspected violations within the organization, 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. • 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.

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

Category	2025-26 (Current Financial Year)			2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	2	1	One complaint is under review and verifications	0	0	NA
Discrimination at workplace	3	0	NA	0	0	NA
Child Labor	0	0	NA	0	0	NA
Forced Labor/Involuntary Labor	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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

	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	0
Complaints on POSH as a % of female employees / workers	0.98	0
Complaints on POSH upheld	2	0

8	Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.	The Company has implemented robust policies, including the Whistleblower (Vigilance) Policy, Speak-Up Policy, and Prevention of Sexual Harassment (POSH) Policy, to effectively address and resolve concerns related to discrimination, harassment, and unethical conduct. These frameworks ensure that complainants are treated with the highest level of sensitivity, with strict measures in place to maintain confidentiality and protect the identity of individuals raising concerns. The Speak-Up mechanism explicitly enforces a non-retaliation principle, safeguarding employees and stakeholders who report concerns in good faith from any adverse action. Clear and structured procedures for the reporting, investigation, and resolution of complaints are defined within these policies, promoting transparency, fairness, and accountability. Strong safeguards against victimization or retaliation are embedded in the process, fostering a safe and supportive reporting environment. The policies extend to all employees and relevant business partners, reinforcing the Company's commitment to maintaining an inclusive, respectful, and ethical workplace. Any breach of these principles, including acts of retaliation, is subject to strict disciplinary action in accordance with predefined consequences. To further strengthen awareness and accessibility, the Company conducts regular training sessions and awareness programs, ensuring that employees and stakeholders are well informed about their rights, responsibilities, and the available grievance redressal mechanisms.
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 labor	100%
Forced/involuntary labor	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 major issues or deviations were noted during the audit. The operational controls, documentation, and compliance practices were assessed to be satisfactory and aligned with regulatory and internal requirements.

Leadership Indicators

1	Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints	The organization maintains a strong and accessible human rights grievance mechanism. As no grievances were reported in 2025-26, the current system remains effective and did not require any changes during the year.
2	Details of the scope and coverage of any Human rights due diligence conducted.	Laxmi has consistently integrated human rights considerations into its core business philosophy. The organization remains fully compliant with all statutory requirements and continues to strengthen its responsible business conduct.
3	Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?	Yes. The premises comply with the accessibility requirements of the Rights of Persons with Disabilities Act, 2016. The facility provides barrier-free access through ramps, handrails, accessible pathways, and clear signage. Interior areas, including corridors, lifts, and designated accessible washrooms, are designed to ensure safe and convenient movement for differently-abled visitors. These measures reflect the Company's commitment to inclusive infrastructure and responsible business conduct under the Leadership Indicators framework. **Key initiatives implemented include:** • 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.

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	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	56,465	63,787
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	56,465	63,787
From non-renewable sources		
Total electricity consumption (D) (Through Grid)	2,65,169	2,51,083
Total fuel consumption (E) (LPG, PNG, Diesel, C9, Coal)*	31,68,255	30,70,803
Energy consumption through other sources (F) (Energy Through Power plant)	1,58,703	1,86,697
Total energy consumed from non-renewable sources (D+E+F) in GJ	35,92,127	35,08,583
Total energy consumed (A+B+C+D+E+F)	36,48,592	35,72,370

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

Parameter	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (GJ/ Million)	129.91	121.31
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity *(PPP)* (Total energy consumed / Revenue from operations adjusted for PPP) (INR/US dollar, 2022)	0.634×10^{-5}	0.59×10^{-5}
Energy intensity in terms of physical Output (GJ/per tonne of production)	1.33	2.14
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	

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	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
	Water withdrawal by source (in kiloliters)		
i	Surface water	-	-
ii	Groundwater	-	-
iii	Third party water	13,31,830	12,59,868
iv	Seawater / desalinated water	-	-
v	Other	-	-
	Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	13,31,830	12,59,868
	Total volume of water consumption (in kiloliters)	13,31,830	12,59,868
	Water intensity per rupee of turnover (Water consumed / revenue from operations) (KL / ₹)	4.74×10^{-5}	4.27×10^{-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)	2.323×10^{-6}	2.09×10^{-6}
	Water intensity in terms of physical Output (KL/tonne of production)	3.31	5.1
	Water intensity (optional)	-	-
	Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	No	

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

4 Provide the following details related to water discharged:

Parameter		2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kiloliters)			
To Surface water	No treatment	NA	NA
	With treatment – please specify level of treatment	NA	NA
To Groundwater	No treatment	NA	NA
	With treatment – please specify level of treatment	NA	NA
To Seawater	No treatment	NA	NA
	With treatment – please specify level of treatment	NA	NA
Sent to third-parties (CETP)	No treatment	NA	NA
	With treatment – please specify level of treatment	1,49,081	1,37,354
Others – Recycled/Reused	No treatment		
	With treatment – please specify level of treatment	2,66,339	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		

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	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
NOx	kg	56,041	32,987
SOx	kg	69,392	57,398
Particulate Matter (PM)	kg	37,500	45,687
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		

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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

Parameter	Unit	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N2O, HFCs, PFCs, SF_6, NF_3, if available)	CO_2 in MT	3,09,442	3,04,343
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N2O, HFCs, PFCs, SF_6, NF_3, if available)	CO_2 in MT	52,298	50,705
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	1.28×10^{-5}	1.21×10^{-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	0.063×10^{-5}	0.59×10^{-6}
Total Scope 1 and Scope 2 emission intensity in terms of physical output	CO_2 in MT/ ton of production	0.90	1.43
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		

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/nm3, 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.	

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

Parameter	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	49.31	33.99
E-waste (B)	0.11	0
Bio-medical waste (C)	0.003	0.13
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

Parameter	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	5704	5,695
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	13670	14,747
Total (A+B + C + D + E + F + G + H)	**19,423**	**20,477**
Waste intensity per rupee of Turnover (Total waste generated / Revenue from operations) (KL /₹)	0.69×10^{-6}	0.69×10^{-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)	0.32×10^{-7}	0.34×10^{-7}
Waste intensity in terms of physical output	0.06	0.083
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	13,719	14,781
Reused	707	941
Other recovery operations – sent to third-party	1730	768
Total	**16155**	16,490
Category of waste		
Incineration	363	492
Landfill	2907	3,495
Other disposal methods	0	0
Total	**3269**	3,987
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.	

	Parameter	2025-26 (Current Financial Year)	2024-25 (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.	

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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.
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
	NA	NA	NA	NA	NA	NA

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

Leadership Indicators

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

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	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
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 kiloliters)	NA	NA
Total volume of water consumption (in kiloliters)	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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

Parameter		2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kiloliters)		NA	NA
To Surface water	No treatment	NA	NA
	With treatment – please specify level of treatment	NA	NA
To Groundwater	No treatment	NA	NA
	With treatment – please specify level of treatment	NA	NA
To Seawater	No treatment	NA	NA
	With treatment – please specify level of treatment	NA	NA
Sent to third-parties	No treatment	NA	NA
	With treatment – please specify level of treatment	NA	NA
Others	No treatment	NA	NA
	With treatment – please specify level of treatment	NA	NA
Total water discharged (in kiloliters)		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: • 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.
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 neutralizes the hazards by hydrolyzing 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 hydrolyzed sludge is utilised as fuel for boilers to produce steam.	• Neutralization of hazards associated with sludge • Resource optimization • By-product utilisation • Energy efficiency

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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 prioritizes the safety of our employees and customers. Additionally, it includes strategies for minimising 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.	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. 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. 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.

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

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 Labor Welfare	State
6	Confederation of Indian Industry (CII)	National
7	Federation of Indian Chambers of Commerce and Industry (FICCI)	National

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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.

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, Laxmi 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. However we have conducted the SIA though a authorised assessment partner "Nusocia" in Sep 2025. The earlier relevant SIA studies were conducted two years ago.					

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 Laxmi 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.					

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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

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

Category	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	19.80%	6%
Sourced directly from within the district and neighboring districts	74.74%	53%

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	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Rural	66 %	46%
Semi-urban	0	0
Urban	0	0
Metropolitan	34%	54%

(Place to be categorized 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)	Jolva (Bharuch District, Gujarat)
1.	Mobile Health Unit	Mobile Health Unit	Education Support
2.	Employee through NAPS	Employee through NAPS	
3.	Parsule ZOP School Construction		

6 Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Re-Building & Infrastructure Upgrade of Parsule Primary School	120 Students	-
2.	Deployment of Mobile Health Units (MHU) in Mahad	12,279 Patients	-
3.	Deployment of Mobile Health Units (MHU) in Lote	11,690 Patients	-
4.	Education support	80 Students	-
6.	Employability Through NAPS	125 Trainee	-

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. 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.
Safe and responsible usage	
Recycling and/or safe disposal	

3 Number of consumer complaints in respect of the following:

Category	**2025-26 (Current Financial Year)**			**2024-25 (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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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.	Yes, the Company has a defined framework and mechanisms in place to address cybersecurity risks and data privacy. • **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: o Non-tamper able antivirus and anti-malware solutions o Advanced Threat Protection (ATP) services o 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 recognizse and respond to cyber threats.
6	Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re- occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.	**No,** 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. 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.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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.	**Product Safety Communication and Customer Engagement Mechanisms** • **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.
4	Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)	• **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.