LGB ROLON

L.G. BALAKRISHNAN & BROS LIMITED

BSE Limited **Phiroze Jeejeebhoy Towers,** **Dalal Street,** **Mumbai - 400 001**	**National Stock Exchange of India Limited** **"Exchange Plaza"** **Bandra Kurla Complex** **Bandra (E) Mumbai – 400 051**
Scrip Code: **500250**	Scrip Code: **LGBBROSLTD**

LGB/SEC/STK-2026 30.07.2026

Dear Sirs,

Sub: <u>Business Responsibility and Sustainability Report for the Financial Year 2025-2026</u>

Pursuant to Regulations 34 (2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility & Sustainability Report of the Company for the Financial Year 2025-2026.

Kindly take the same on record

Thanking You,

Yours faithfully,
For L.G.Balakrishnan & Bros Limited

LAKSHMIKANTH JOSHI

Digitally signed by LAKSHMIKANTH JOSHI
DN: c=IN, o=PERSONAL, pseudonym=bdad2ce63dfa4651ab00c06a40a964b1, 2.5.4.20=2e5bd957e279b5d233d38db1821f48f6acf26ac9fbe8888ef3c377e6360f016f, postalCode=641025, st=TAMIL NADU, serialNumber=92980452ccf49d56ac5ecc5ada8542fadab15e8e96fe2b7ba0fec19ccf536a7c, cn=LAKSHMIKANTH JOSHI
Date: 2026.07.30 14:19:08 +05'30'

M.Lakshmi Kanth Joshi
Senior General Manager (Legal) and Company Secretary

ANNEXURE - I

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

SECTION A: GENERAL DISCLOSURES

I Details

1. Corporate Identity Number (CIN) of the Listed Entity	L29191TZ1956PLC000257
2. Name of the Listed Entity	L.G. BALAKRISHNAN & BROS LIMITED
3. Year of incorporation	24.03.1956
4. Registered office address	6/16/13, Krishnarayapuram Road, Ganapathy, Coimbatore - 641 006.
5. Corporate address	6/16/13, Krishnarayapuram Road, Ganapathy, Coimbatore - 641 006.
6. E-mail	**info@lgb.co.in**
7. Telephone	0422 2532325
8. Website	**https://www.lgb.co.in**
9. Financial year for which reporting is being done	April 1, 2025 to March 31, 2026
10. Name of the Stock Exchange(s) where shares are listed	1. BSE Limited 2. The National Stock Exchange of India Ltd
11. Paid-up Capital	₹ 31,89,24,160
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	Sri.P.Prabakaran Managing Director *p.prabakaran@lgb.co.in* 0422 2532325
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).	Disclosures made in this report are on a standalone basis
14. Name of assurance provider	Not Applicable
15. Type of assurance obtained	Not Applicable

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.	Transmission	Manufacture of Transmission Chains for Automotive and Industrial application	83.30%
2.	Metal Forming	Manufacture of Fine Blanking Products for Automotive Sector	16.70%

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.	Transmission	2814	83.30%
2.	Metal Forming	2592	16.70%

III. Operations

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

Location	Number of plants	Number of offices	Total
National *	40	40	80
International *	2	2	4

* including subsidiary entities

19. Markets served by the entity:

(a) Number of locations

Locations	Number
National (No. of States)	We supply our products to most of the States in India
International (No. of Countries)	We export our products to about 30 countries

(b) What is the contribution of exports as a percentage of the total turnover of the entity?

Exports contribute around 11.58% of the total turnover of the entity

(c) A brief on types of customers.

L.G.Balakrishnan & Bros Limited is one of India's leading manufacturer of Automotive & Industrial Chains, Sprockets, Tensioners, Fine Blanking, Forging, Precision Machined Parts, Rubber Parts, Engine assembly and Sub-Assemblies and the Company serves a diversified customer base including Indian and global OEMs. In addition to supplying OEMs, the Company also sells products in the aftermarket.

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			
1.	Permanent (D)	3290	3145	96%	145	4%
2.	Other than Permanent (E)	439	322	73%	117	27%
3.	**Total employees (D + E)**	3729	3467	93%	262	7%
			WORKERS			
4.	Permanent (F)	427	424	99%	3	1%
5.	Other than Permanent (G)	10539	7707	73%	2832	27%
6.	**Total workers (F + G)**	10966	8131	74%	2835	26%

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	3	30 %
Key Management Personnel	5	Nil	Nil

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

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14%	17%	15%	19%	23%	19%	17%	19%	17%
Permanent Workers	4%	0%	4%	3%	0%	3%	8%	0%	8%

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

23. (a) 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	LGB USA INC	Subsidiary	96.64%	No
2	LGB Mexico	Step down Subsidiary	100%	No

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)
3	GFM Acquisition LLC	Step down Subsidiary	98.47%	No
4	GFM LLC	Step down Subsidiary	100%	No
5	LGB Steel Private Limited	Wholly Owned Subsidiary	100%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013. If yes, indicate the Turnover and Networth details: Yes

(ii) Turnover (₹ In lakhs) : ₹ 2,77,348.40
(iii) Net worth (₹ In lakhs) : ₹ 2,02,005.52

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)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	(If Yes, then provide web-link for grievance redress policy)	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	No, the business of the Company is such that it does not affect the community. However, the Plant head and HR head at the Company's manufacturing facilities engage with the communities located in the vicinity on an on-going basis	Nil	Nil	Nil	Nil	Nil	Nil

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	(If Yes, then provide web-link for grievance redress policy)	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
Investors (other than shareholders)	NA	Nil	Nil	Nil	Nil	Nil	Nil
Shareholders	https://www.lgb.co.in/inves-tor-re-lations/share-hold-er-griev-ance-re-dressal/	4	0	All the Complaints have been duly addressed and resolved.	2	0	All the Complaints have been duly addressed and resolved.
Employees and workers	https://www.lgb.co.in-wp-content/up-loads/2021/08/whistle-blow-er-policy.pdf	Nil	Nil	Nil	Nil	Nil	Nil
Customers	https://www.lgb.co.in/about-usqual-ity/	Nil	Nil	Nil	Nil	Nil	Nil
Value Chain Partners	https://www.lgb.co.in-wp-content/up-loads/2021/08/whistle-blo-er-policy.pdf	Nil	Nil	Nil	Nil	Nil	Nil
Other (please specify)	Not Applicable						

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

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

S. No	Material issues identified	Indicate whether risk or opportunity	Rationale for identifying risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (indicate positive or negative implications)
1.	Energy Management	Opportunity	LGB's products have unique properties that protect the essential. LGB works with solutions that save energy, reduce emissions, eliminate noise & vibrations and extend the service life of end products. This improves the overall stakeholder confidence, and support long-term sustainable business growth. In addition to the new climate targets, this marks LGB's ambition to be a sustainability leader in its industry.	NA	Positive Implications
2.	Workplace health and Safety	Opportunity	Managing health and safety is a core business responsibility for LGB. Reducing health and safety incidents lowers costs associated with occupational health, enhances working conditions, improves employee morale, and strengthens the Company's reputation.	Our aspiration is to promote attractive workplace – Ensuring employee health and safety and providing the best employee experience	Positive Implication

S. No	Material issues identified	Indicate whether risk or opportunity	Rationale for identifying risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (indicate positive or negative implications)
3.	Quality & Service Delivery	Opportunity	Our customers have high levels of trust in us, mainly driven by our transparency and commitment to fairness in driving mutual success and provide them with shorter delivery times for good-quality products and continue forward to meet their current and future needs.	Improve cost effectiveness for our customers by improving performance and energy efficiency.	Positive: We aim to be the customer's first choice and sets the standards for quality, customer service and excellence.
4.	Water-Positive Approach	Opportunity	The Company's operations require a considerable amount of water, and we are committed to using water responsibly. This includes acting to preserve water quality and conservation across our operations and in the communities where we operate	We have a long-standing ambition to be environmentally responsible, and we regularly set targets to challenge ourselves to deliver further improvements.	Positive
5.	Corporate Governance	Opportunity	The Management Board of LGB sets high standards for itself and its employees with regard to integrity and ethical behaviour, as well as compliance with regulations and laws, in order to achieve a trusting relationship with customers, shareholders, business partners and the public by means of responsible corporate conduct	NA	Positive We endorse the importance of good corporate governance, of which independence, accountability and transparency are the most significant elements. These are also the elements on which a relationship of trust between us and our stakeholders can be built.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

S.No	Principal Description
P1	Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive to all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect and make efforts to protect and restore the environment
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

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. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	All employee related policies are uploaded on the intranet portal of the Company for communication and implementation. Other policies are uploaded on the Company's website in following links: https://www.lgb.co.in/investor-relations/policy/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	IATF 16949:2016, ISO 9001:2015, EMS / ISO 14001:2015, OHS/ISO : 2018, & Star Export House								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has comprehensive ESG (Environmental, Social, and Governance) objectives encompassing key focus areas, including responsible product management, water neutrality, energy efficiency, biodiversity conservation, workplace safety, and the promotion of an inclusive, fair, and engaging work environment. The overarching aim of our ESG sustainability strategy is simple: As we grow our company, we want to increase our positive impact at the same time as minimizing our negative impacts on the environment and people, while doing business in a responsible way.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company's internal governance framework actively monitors its sustainability commitments and targets. The Committee, which reports to the Board, along with the leadership team, conducts regular reviews of these objectives. This approach highlights that tracking performance is embedded within both management practices and oversight mechanisms. Our aim is to create long-term sustainable value for our stakeholders.								
Governance, leadership and oversight									
7. Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) LGB has a big responsibility to lead the way on ESG sustainability. We systematically integrate environmental and social responsibility across all facets of our operations, ensuring that our business not only generates meaningful value but also delivers enduring, positive impact for the communities and ecosystems we serve. Through our Corporate Social Responsibility (CSR) initiatives, we actively support community development and work towards making a meaningful impact on the lives of those in need. Our commitment to Environmental, Social, and Governance (ESG) principles guides our approach to business. We continuously explore and implement innovative methods to reduce our environmental footprint. By adopting cutting-edge technologies and techniques, we have made significant strides in minimizing our consumption of resources—such as energy, water, and raw materials. This includes specific efforts to optimize electricity and water usage, which reflects our proactive stance on environmental sustainability. We are dedicated to continuously improving our performance and transparency, and we are committed to achieving our ambitious targets.									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Sri.P.Prabakaran, Managing Director DIN: 01709564, under the guidance of the Board of Directors and its Committees is responsible for implementation and oversight of the Business Responsibility policies.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the Executive Chairman, Managing Director and Executive Director review the Business Responsibility and Sustainability Performance periodically as a part of the overall Management Review process. They provide valuable direction and guidance to ensure that Safety and Sustainability implications are duly addressed in all new strategic initiatives, budgets, audit actions and improvement plans.								

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 policies of the Company are reviewed periodically / on a need basis by department heads / directors /board committees / board members, wherever applicable																	
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	The Company is in Compliance with all the statutory requirements of principles to the extent applicable. Status of compliance with all applicable statutory requirements is reviewed by the Board on a regular basis.																	

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	No external evaluation was undertaken. However, the processes and compliances are subject to scrutiny by Internal Auditors, and regulators, as applicable. Policies are periodically evaluated and updated by various department heads, business heads, and approved by the Management and/ or Board.								

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	Not applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable

ESSENTIAL INDICATORS

1. Percentage coverage by training and awareness programs on any or all the principles in the financial year

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	The Company conducts familiarisation programmes for its Board of Directors and Key Managerial Personnel which covers topics such as ESG parameters and targets, corporate governance practices, various other industry, business and regulatory updates.	100.00%
Key Managerial Personnel	4		100.00%
Employees other than BoD and KMPs	1826	Employees undergo various trainings and awareness programmes, including induction training at the time of joining, as well as ongoing leadership, policy, technical and compliance training during the course of employment.	100.00%
Workers	814	Training sessions have been conducted to enhance workers’ knowledge, strengthen safety awareness, and promote environmental responsibility across all plant operations. These programs aim to ensure a safe, healthy, and compliant workplace while fostering a strong culture of safety and sustainability	100.00%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by Directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as

specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

The Company had no monetary and non-monetary 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 FY2025-26 based on materiality thresholds.

Monetary					
Particular	NGRBC Principle	Name of the regulatory / Enforcement agencies / judicial institutions	Amount	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	NIL	NA	NIL	NA	NO
Settlement	NIL	NA	NIL	NA	NO
Compounding Fee	NIL	NA	NIL	NA	NO

Non-Monetary					
Particular	NGRBC Principle	Name of the regulatory / Enforcement agencies / judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NIL	NA	NIL	NA	NO
Punishment	NIL	NA	NIL	NA	NO

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

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

Yes, the Company has an Anti-bribery policy in place and the importance of complying with the anti-bribery policy is disseminated to all the employees, customers, vendors and other stakeholders. The policy is available in the company's website

URL of the Policy: **https://lgb.co.in/wp-content/uploads/2023/08/ANTI-BRIBERY-AND-CORRUPTION-POLICY.pdf**

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

	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

	FY 2025-2026 (Current Financial Year)		FY 2024-2025 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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

   Not Applicable

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

	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Number of days of accounts payables	59	61

9. Openness of business

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

Parameter	Metrics	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Concentration of Purchases	Purchases from trading houses as % of total purchases	3%	2%
	Number of trading houses where purchases are made from	566	379
	Purchases from top 10 trading houses as % of total purchases from trading houses	38%	44%

Parameter	Metrics	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	32.76 %	33.19%
	b. Number of dealers / distributors to whom sales are made	892	863
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	23%	22%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	3.23%	4.08%
	b. Sales (Sales to related parties / Total Sales)	1.30%	0.93%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	d. Investments (Investments in related parties / Total Investments made)	3.68%	6.34%

LEADERSHIP INDICATORS

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

   We regularly interact with our vendors to facilitate discussions on conducting business in an ethical, transparent and fair manner.

2. Does the entity have processes in place to avoid / manage conflicts of interest involving members of the Board? (Yes / No) If Yes, provide details of the same.

   Yes, the Company has established a Code of Conduct for the Board of Directors and Senior Management personnel, which provides clear guidelines on identifying, avoiding, and disclosing actual or potential conflicts of interest involving the Company. Board members and Senior Management personnel are required to annually disclose their interests in entities, firms, or associations, and the Company ensures that all necessary approvals, in accordance with applicable laws and internal policies, are obtained prior to entering into transactions with such entities or individuals. The Code of Conduct can be seen at the following web-link:
   https://www.lgb.co.in/wp-content/uploads/2021/08/directors-senior-management.pdf

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

ESSENTIAL INDICATORS

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

Type	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)	Details of improvements in environmental and social impacts
Research & Development (R&D) expenses to revenue	0.32%	0.38 %	During the financial year under review the Company continued to work on technology upgradation.
Capital Expenditure (CAPEX) to total CAPEX	0.39%	0.32%	The Company is making significant investments to improve efficiency of its various operations

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

Yes. Responsible sourcing has been a key area of focus for the company, supported by well-defined policies and structured programs aimed at strengthening performance and fostering long-term partnerships within the supply chain.

The company collaborates closely with its Business Associates to build strong supplier relationships, ensure consistent adherence to quality standards, and promote a responsible and efficient supply chain. All engagements with Business Associates are governed by the company's Supply Chain Policy, which outlines expectations around ethical conduct, safety, environmental compliance, and adherence to applicable laws and regulations.

2b. If yes, what percentage of inputs were sourced sustainably?

Not Applicable

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

Since the product, is directly supplied to the OEMs, the Company has limited scope for reclaiming it at the end of its life cycle. The Company, however, has environmental Management system, and have operational control procedures to generate, handle, store and disposal of wastes like, E waste, hazardous wastes and other wastes in a safe manner.

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.

Extended Producer Responsibility is currently applicable to LGB's activities. However, waste Management plan of the Company considers the evolving regulations both from a waste minimization and recycling/reuse perspective. LGB also engages its communities to propagate plastic reuse through its energy and resource conservation programs.

LEADERSHIP INDICATORS

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No) If yes, provide the web link
The Company has not conducted any life cycle assessment for the products till date. However, it is planning to carry out the LCA for products in the coming future. However, this process is done by various OEMs.					

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
Transmission	Nil	Nil
Metal Forming	Nil	Nil

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Steel, Aluminium	Nil	Nil

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Re-Used	Re-cycled	Safely Disposed	Re-Used	Re-cycled	Safely Disposed
Plastics (including packaging)	NIL	85 MT	127 MT	NIL	48 MT	114 MT
E-waste	NIL	NIL	NIL	NIL	NIL	NIL
Hazardous waste	NIL	NIL	NIL	NIL	NIL	NIL
Other waste	NIL	NIL	NIL	NIL	NIL	NIL

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Transmission	Since the product is directly supplied to the OEMs, the Company has limited scope for reclaiming it at the end of its life cycle.
Metal Forming	

PRINCIPLE 3: Businesses should respect and promote the wellbeing of all employees, including those in their value chains

ESSENTIAL INDICATORS

1.a 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	3145	3145	100%	3145	100%	-	-	-	-	-	-
Female	145	145	100%	145	100%	145	100%	-	-	-	-
Total	3290	3290	100%	3290	100%	145	4%	-	-	-	-
Other Than Permanent Employees											
Male	322	-	-	322	100%	-	-	-	-	-	-
Female	117	-	-	117	100%	117	100%	-	-	-	-
Total	439	-	-	439	100%	117	27%	-	-	-	-

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

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 Workers											
Male	424	424	100%	424	100%	-	-	-	-	-	-
Female	3	3	100%	3	100%	3	100%	-	-	-	-
Total	427	427	100%	427	100%	3	1%	-	-	-	-

Category	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)
Other Than Permanent Workers											
Male	7707	-	-	7707	100%	-	-	-	-	-	-
Female	2832	-	-	2832	100%	2832	100%	-	-	-	-
Total	10539	-	-	10539	100%	2832	27%	-	-	-	-

(% of employees covered by)

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

	FY 2025-26 Current Financial Year	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	**0.79**	0.11

Please note, the Company has only considered Staff welfare expenses and health insurance premium for the above.

2. Details of retirement benefits, for current and previous financial years.

Benefits	FY2025-26 (Current Financial year)			FY 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	No. of Employees Covered As a % Of Total Employees.	No. of Workers Covered As a % Of Total Workers.	Deducted and Deposited with the Authority
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	100%	100%	Y	100%	100%	Y
Others - please specify	-	-	-	-	-	-

3. 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:

The Company is committed to providing equal opportunities to all employees and fostering an inclusive and accessible work environment. In line with this commitment, the Company has undertaken measures to enhance accessibility across its premises for persons with disabilities, including the provision of ramps, railings, wheelchairs, and accessible washroom facilities to support mobility, safety, and ease of access.

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 actively promotes diversity and equal opportunity in all aspects of its business operations, ensuring that employees and workers are not discriminated against based on factors such as caste, gender, religion, or cultural background during recruitment and throughout their employment. The policy is available on the Company's intranet.

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

	Permanent Employees		Permanent Workers	
Gender	Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate
Male	-	-	-	-
Female	5	100%	-	-
Total	5	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.

Permanent Workers Other than Permanent Workers Permanent Employees Other than Permanent Employees	Yes, the Company has established internal mechanisms for employees and workers to raise grievances and concerns through multiple channels, including the Whistle Blower Policy and the POSH framework. The Company also follows an open-door policy, enabling employees and workers to approach any staff member, including senior management, to encourage transparency, open communication, and timely resolution of concerns. Employees and workers have access to various formal and informal forums to report workplace issues or grievances. In addition, the HR department serves as a dedicated platform where concerns can be raised either verbally or in writing. All grievances received are reviewed promptly and addressed in a fair and timely manner

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

Category	FY 2025-2026 (Current Financial Year)			FY 2024-2025 (Previous Financial Year)		
	Total employees/ worker in respective category (A)	No. of employees/ Workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total Employee/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association (s) or Union (D)	% (D/C)
Total Permanent Employees	-	-	-	-	-	-
-Male	-	-	-	-	-	-
-Female						
Total Permanent Workers	427	427	100%	456	456	100%

Category	FY 2025-2026 (Current Financial Year)			FY 2024-2025 (Previous Financial Year)		
	Total employees/ worker in respective category (A)	No. of employees/ Workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total Employee/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association (s) or Union (D)	% (D/C)
-Male	424	424	100%	444	444	100%
-Female	3	3	100%	12	12	100%

8. **Details of training of employees and worker (% to total no. of employees / workers in the category):**

Category	FY 2025-26 Current Financial Year					FY 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	3145	3145	100%	3145	100%	2844	2844	100%	2844	100%
Female	145	145	100%	145	100%	104	104	100%	104	100%
Total	3290	3290	100%	3290	100%	2948	2948	100%	2948	100%
WORKERS										
Male	424	424	100%	424	100%	444	444	100%	444	100%
Female	3	3	100%	3	100%	12	12	100%	12	100%
Total	427	427	100%	427	100%	456	456	100%	456	100%

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No (B)	%(B/A)	Total (C)	No(D)	%(D/C)
EMPLOYEES						
Male	3145	3145	100%	2844	2844	100%
Female	145	145	100%	104	104	100%
Total	3290	3290	100%	2948	2948	100%
WORKERS						
Male	424	424	NA	444	444	NA
Female	3	3	NA	12	12	NA
Total	427	427	NA	456	456	NA

10. Health and Safety Management System

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

Yes, an Occupational Health and Safety Management System (OHSMS) has been implemented by LGB, and the Company conducts regular health check-ups for staff and employees adhering to the ISO 14001, EMS and ISO 45001 standards. The coverage extends comprehensively across all operations within the plant boundaries, ensuring a systematic approach to identifying, assessing, and managing occupational health and safety risks. This includes measures aimed at promoting a safe working environment, preventing work-related injuries and illnesses, and complying with relevant regulatory requirements. This approach ensures that the system remains aligned with the overarching safety principles of the Company.

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 has established Standard Operating Procedures (SOPs) incorporating hazard identification and risk management processes, supported by periodic training programmes for employees. Regular mock drills are conducted for firefighting, first aid, and management of emergency and critical situations to strengthen preparedness and response capabilities. The Company has also designated and marked emergency assembly points for natural calamities and other emergency situations. In addition, siren systems have been installed across facilities to ensure timely communication and effective evacuation during emergencies.

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

Yes. The Company has established clear and accessible processes that enable workers to report work related hazards and unsafe conditions, as well as take appropriate action to avoid exposure to such risks. We actively encourage all employees and all workers to participate in safety-related activities and to promptly report any unsafe conditions, near-miss incidents, or potential hazards to their supervisors or the safety team. Regular safety inspections, patrolling activities, and interactive sessions provide platforms for workers to raise concerns and share observations. All reported hazards are reviewed, and necessary corrective and preventive actions are implemented in a timely manner. This ensures that risks are addressed effectively and do not escalate into incidents.

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

Yes. The Company ensures that its employees have access to non-occupational medical and healthcare services, and all employees are covered under healthcare insurance.

11. Details of safety-related incidents during the current financial year.

Safety Incident / Number	Category *	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Zero Lost Time Injury	Zero Lost Time Injury
	Workers	0.11	
Total recordable work-related injuries	Employees	Zero	Zero
	Workers	3	
No. of fatalities	Employees	Zero	Zero
	Workers		
High consequence work-related injury or ill health (excluding fatalities)	Employees	Zero	Zero
	Workers		

* Including in the contract workforce

12. Describe the measures taken by the entity to ensure a safe and healthy work place:

At LGB, we are firmly committed to providing a workplace that is free from injuries and incidents. We have implemented robust safety practices and initiatives across our manufacturing sites. Company's policy on EOHS (Environmental, Occupational, Health & Safety) strengthens the objective of providing safe & healthy working conditions for the prevention of work-related injury and ill health. Strict adherence to the objectives of this policy along with adoption of ISO 14001:2015 and ISO 45001 ensure a safe and healthy workplace. Necessary trainings are imparted to employees, business associates and interested parties to further strengthen the EOHS policy. The Company conducts regular audits to assess and maintain a safe and healthy workplace for its employees.

13. Number of Complaints on the Working Conditions and Health & Safety made by employees and workers:

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessment for the financial year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and Safety practices	100%
Working conditions	100%

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

LGB ensures safety across all its plants through a comprehensive array of measures. This includes prominent safety display boards within the plants, the presence of HIRA sheets outlining division-specific safety protocols, and the implementation of action plans in each division to mitigate near-miss hazards. EHS department imparts training to all employees and monitor the implementation of EHS standards, by employees of company during their working in company. Any deviation are identified promptly and corrective action taken in stage manner depending upon criticality of deviation.

LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) employee (Y / N) (B) worker (Y / N)

   Yes, the Company has implemented Workman Compensation Policy for any unfortunate event. Further, the Company has put group Mediclaim policy for employees. Company's comprehensive approach to employee/ workers health and well-being underscores its commitment to creating a safe and healthy workplace environment.

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

   The Company has established a systematic process to ensure that statutory dues are duly deducted and deposited by its value chain partners. As part of this process, payment-related documentation is obtained from the partners and subjected to thorough verification. In the event that any discrepancies or concerns are identified, the Company engages with the respective value chain partner to address and resolve the issue prior to processing the payment. This approach helps ensure that all payments are made in compliance with the applicable statutory requirements.

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.

Particulars	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial year)	FY 2024-25 (Previous Financial year)	FY 2025-26 (Current Financial year)	FY 2024-25 (Previous Financial year)
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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)

Yes

5. Details on assessment of value chain partners

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and Safety practices	100% of direct material suppliers
Working conditions	100% of direct material suppliers

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

Not Applicable

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

Essential Indicators

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

LGB places significant emphasis on the identification of key stakeholder groups as a foundational step in the success of its initiatives. The process begins with a thorough analysis of the Company's operations to map and categorize stakeholders based on their level of influence and impact. Internal stakeholders include employees, board members, channel partners, and vendors, while external stakeholders comprise government agencies, regulatory bodies, local communities, customers, investors, and the media. The Company also assesses the social and environmental impact of its activities to ensure communities affected by operations are actively recognized and engaged. By understanding stakeholder expectations, LGB is better positioned to anticipate needs, mitigate potential risks, and foster long-term, trust-based relationships that support sustainable business growth.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group. (Yes/No)	Channels of communication (Email, SMS, 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
Employees	No	Email, Notice boards, Internal portals.	Need-based/ periodic	Regular update to enhance the employee growth, well-being and safety
Vendors/ contractors	No	Email, In-person meetings, vendor visits or visits to vendor's facility/office, engagement at leadership level	Regular	Contract negotiations, Evaluation at the time of on-boarding, Feedback on supplies and services, Other matters of significance
Regulatory bodies and government agency	No	Emails, meetings	Periodically	Compliance with applicable requirements and industry standards / submission of reports.
Customers	No	Face to Face meetings plant visits, Trade Shows/ conferences Electronic communication-Emails, messages	Ongoing as and when required	Resolve issues in a timely manner, provide them with shorter delivery times for good-quality products and forward to meet their current and future needs.

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group. (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	Annual Report / Quartely Financial Updates, Annual General Meeting, Company's website, Press Release and Stock Exchange Disclosures, E-mail, Letters, Meetings	Quarterly / Annually/ As or when required	Market outlook, Business and financial updates, Long-term viability and sustainable growth, Timely disclosures & compliance, Good governance and Redressal of Grievances
Communities	No	Direct engagement, CSR partners	Need-based	We are committed to doing our share as a socially conscious business and being a valued partner in our communities.

LEADERSHIP INDICATORS

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

   The Company values stakeholder feedback and actively integrates stakeholder perspectives into its decision-making processes. It believes that long-term sustainability is achieved by addressing the interests and well-being of all stakeholders, including customers, employees, shareholders, business partners, communities, and the environment. This structured engagement process reflects the Company's strong commitment to transparency, accountability, and responsiveness to shareholder interests, while reinforcing trust and long-term stakeholder confidence.

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.

   Yes. Stakeholder consultation forms an integral part of LGB's approach to identifying, prioritising, and managing environmental and social topics. The Company places strong emphasis on structured and continuous engagement with both internal and external stakeholders to ensure that material issues such as safety, sustainability, climate action, and responsible business practices are effectively addressed. Insights gathered through these engagements are systematically reviewed and incorporated into operational practices, policy refinements, and strategic initiatives.

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

   The Company is committed to addressing the concerns of vulnerable and marginalized stakeholder groups through targeted CSR initiatives. Before initiating any CSR activities, the Company conducts a thorough evaluation of the needs in the nearby areas where its projects are located. Further, to strengthen the activities, the Company engages with local Panchayat officials to understand the specific requirements wherever it is possible. As a result of engagements and targeted CSR initiatives, the Company has undertaken several impactful CSR projects under healthcare & sanitation, education, and infrastructures development programs.

   For more information, please refer the Corporate Social Responsibility (CSR) Section of this Annual Report.

PRINCIPLE 5: Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees/ workers covered (B)	%(B/A)	Total (C)	No. of employees/ workers covered (D)	%(D/C)
EMPLOYEES						
Permanent	3290	3290	100%	2948	2948	100%
Other than permanent	439	439	100%	843	843	100%
Total Employees	3729	3729	100%	3791	3791	100%
WORKERS						
Permanent	427	427	100%	456	456	100%
Other than permanent	10539	10539	100%	8391	8391	100%
Total Workers	10966	10966	100%	8847	8847	100%

2. Details of employees and workers in terms of minimum wages paid:

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	%(C/A)		No. (E)	% (E/ D)	No. (F)	%(F/D)
Employees										
Permanent										
Male	3145	-	-	3145	100%	2844	-	-	2844	100%
Female	145	-	-	145	100%	104	-	-	104	100%

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	%(C/A)		No. (E)	% (E/ D)	No. (F)	%(F/D)
Other than permanent										
Male	322	322	100%	-	-	728	728	100%	-	-
Female	117	117	100%	-	-	115	115	100%	-	-
Workers										
Permanent										
Male	424	-	-	424	100%	444	-	-	444	100%
Female	3	-	-	3	100%	12	-	-	12	100%
Other than permanent										
Male	7707	7707	100%	-	-	6120	6120	100%	-	-
Female	2832	2832	100%	-	-	2271	2271	100%	-	-

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration / salary / wages of respective category (in ₹)	Number	Median remuneration / salary / wages of respective category (in ₹)
Board of Directors (BoD)	4	1,25,000	3	1,25,000
Key Managerial Personnel	5	1,74,90,000	-	-
Employees other than BoD and KMP	3,467	32,500	262	21,092
Workers	8,131	18,437	2,835	18,437

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages paid to females as % of total wages	16.53%	15.65%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes, the Internal Complaints Committee and the human resources department are responsible for addressing human rights impacts or issues caused or contributed to by the business.

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

   The Company regards respect for human rights as a fundamental core value and is dedicated to supporting, protecting, and promoting these rights to ensure fair and ethical business and employment practices. All employees and workers of the Company have access to grievance redressal mechanism. As part of periodic team/department meetings, an opportunity is provided for employees/ workers to voice any concerns and issues. Each factory has its own HR department, which plays a crucial role in addressing grievances for both employees and workers, ensuring a fair and effective grievance redressal process.

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

Particulars	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced lobour/ involuntary Labour Wages	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other Human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

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

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

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

   The Company is committed to provide a safe and secure workplace and prohibits all forms of discrimination, harassment, or retaliation involving any employee. Its policies are designed to prevent such incidents and to guarantee that employees who raise complaints regarding discrimination or harassment do not face any adverse consequences. The Company also constituted Internal Committee in accordance with the provisions and spirit of the POSH Act and comprises a diverse group of internal and external members with relevant backgrounds, with well-defined criteria for handling harassment cases. The IC members conduct Quarterly meetings to keep abreast of new developments in related law and micro-learning sessions. Throughout the process, IC will safeguard the identities of all parties involved, as well as the contents of complaints and inquiry proceedings.

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

   Yes, all business agreements and contracts entered by the Company generally include clauses ensuring compliance with applicable regulatory requirements, including human rights. Appropriate due diligence is carried out before finalizing any agreement or contract.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor	100% of our plants are inspected regularly by respective statutory authorities
Forced / involuntary labor	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above:

    LGB has no such significant risks/concerns arising from the assessment.

LEADERSHIP INDICATORS

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

   During the reporting period, there were no specific modification or introduction of business processes in response to human rights grievances or complaints. The Company has established human rights grievance redressal mechanisms for employees and workers to raise concerns related to workplace practices and human rights.

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

   LGB HR Policy is available in the Company's intranet and clearly communicated to all employees in a manner in which it can be understood through induction programs, policy manuals.

   The responsibility for the implementation of the HR policy rests with the location HR Department and the security staff who do not permit underage people to enter the factory as associates (workers). Compliance with the HR policy is evident in the transparent system of recruitment, development, and welfare. Proper systems checks and balances are in place to ensure zero errors to points of Human Rights policy.

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, Accessible Provisions available in all manufacturing locations.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Child labor	The Company has Internal Monitoring Mechanism compliance for all relevant local laws and policies pertaining to these issues at 100%. There has been no observation by local statutory authorities/external parties during the year.
Forced / involuntary labor	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

5.Provide details of any corrective actions taken or underway to address signifiant risks/concerns arising from the assessments at Question 4 above. - Not Applicable

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

ESSENTIAL INDICATORS

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

Parameter	FY 2025-26 (Current Financial year)	FY 2024-25 (Previous Financial Year)
From Renewable sources		
Total electricity consumption (A) (Windmill) (GJ)	30880	28850
Total fuel consumption (B) (GJ)	-	-
Energy consumption through other sources (C) (Solar) (GJ)	44140	14850
Total energy consumed from Renewable resources(A+B+C) (GJ)	**75020**	**43700**
From non-renewable sources		
Total Electricity consumption(D) (EB) (GJ)	377950	352447
Total Fuel Consumption (E) (GJ)	-	-
Energy Consumption through other sources(F) (DG Set) (GJ)	5080	4424
Total energy consumed from non-renewable resources(D+E+F) (GJ)	**383030**	**356871**
Total energy consumed (A+B+C+D+E+F) (GJ)	**458050**	**400571**
Energy intensity per rupee of turnover (Total energy consumption/ revenue from operations)	0.0000165	0.0000168
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity(PPP) (Total energy consumed / Revenue from Operation adjusted for PPP)	0.0003359	0.0003462
Energy intensity in terms of physical output	-	-
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, the 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.

   Not applicable

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

Parameter	FY 2025-2026 (Current Financial Year)	FY 2024 – 2025 (Previous Financial Year
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	189684.46	179857.26
(iii) Third-party water	47295.68	34159.88
(iv) Seawater / desalinated water	0	0
(v) Others (TWAD, Corporation, SIPCOT)	88396.19	25590.16
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	325376.33	239607.3
Total volume of water consumption (in kiloliters)	325376.33	239607.3
Water intensity per rupee of turnover (Total water comsumption / Revenue from Operations)	0.0000117	0.0000100
Water intensity per rupee of turnover adjusted for purchasing power parity (PPP) (Total water consumption/revenue from operations adjusted for PPP)	0.0002386	0.0002071
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, name of the external agency No independent assessment/evaluation/assurance has been carried out by any external agencies.		

4. Provide the following details related to water discharged:

Parameter	FY 2025-2026 (Current Financial Year)	FY 2024 – 2025 (Previous Financial Year)
Water Discharge by destination and level of treatment (in kilolitres)		
i) To Surface water	0	0
- No Treatment	0	0
- With Treatment - Specify level of treatment	0	0
ii) To Groundwater	0	0
- No Treatment	0	0
- With Treatment - Specify level of treatment	0	0

Parameter	FY 2025-2026 (Current Financial Year)	FY 2024 – 2025 (Previous Financial Year)
iii) To Seawater	0	0
- No Treatment	0	0
- With Treatment - Specify level of treatment	0	0
iv) Sent to third Party	0	0
- No Treatment	0	0
- With Treatment - Specify level of treatment	0	0
v) Others	0	0
- No Treatment	0	0
- With Treatment - Specify level of treatment	0	0
Total Water discharged (in kilolitres)	0	0

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 independent assessment / evaluation / assurance has been carried out.

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

   Yes. LGB manufacturing facilities implemented Zero Liquid Discharge (ZLD) system, since all the effluent water generated due to industrial process are treated onsite. The entire treated water is recycled and reused for process.

   The Company equipped with Sewage Treatment Plant (STP) advanced water treatment methods are installed and treated sewage is 100% used for Gardening and Green Belt Development within plant premises.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NO_x	mg/Nm^3	57.08	46.04
SO_x	mg/Nm^3	9.61	8.20
Particulate matter (PM)	mg/Nm^3	12.81	11.63
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – please specify	NA	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.

No independent assessment/evaluation/assurance has been carried out by any external agencies.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 Equivalent	12533.99	10,703.92
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 Equivalent	66786.40	53,644.97
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and 2 GHG emissions/Revenue from operations)	tCO_2 eq / ₹	0.00000029	0.0000027
Total Scope 1 and Scope 2 emissions 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)	tCO_2 eq /USD	0.0000582	0.0000556
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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

No independent assessment/evaluation/assurance has been carried out by any external agencies.

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

   Yes. We (LGB) have taken up a few initiatives that help in reducing its greenhouse gas emissions. Solar panels have been installed at our plants for captive generation, which lowers our dependency of grid electricity, reduce dependence on fossil fuels and the related emissions. To reduce GHG emissions, energy-efficient equipment has been adopted at offices. The company has 22 windmills and solar with total capacity of 10.50 MW and the generated units were used for captive production. Total renewal energy consumption increased for production activity from 130.51 Lakhs units in 2024-2025 to 217.00 Lakhs units in 2025-2026.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total waste generated (in metric tonnes)		
Plastic waste **(A)**	295.71	138.72
E-waste **(B)**	3.48	7.80
Biomedical waste **(C)**	0.021	0.008
Construction and demolition waste **(D)**	NA	NA

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Battery waste **(E)**	8.5	NA
Radioactive waste **(F)**	NA	NA
Other hazardous waste. Please specify, if any. **(G)**	3338.16	2943.528
Other non-hazardous waste generated Please specify, if any. **(H)** (Break-up by composition i.e. by materials relevant to the sector)	39373.06	22988.0
Total (A + B + C + D + E + F + G + H)	43019.83	26078.06
Waste intensity per rupee of turnover (Total waste generated / Revenue from Operations)	0.0000016	0.0000011
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity(PPP) (Total waste generated/Revenue from operations)	0.0000315	0.0000225
Waste intensity in terms of Physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, reusing or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	39810.22	23244.167
(ii) Reused	8.5	0
(iii) Other recovery operations	0	0
Total	39818.72	23244.167
For each category of waste generated, total waste recovered through recycling, reusing or other recovery operations (in metric tonnes)		
Category of waste		
(i) Incineration	0.021	0.008
(ii) Landfilling	0	0
(iii) Other disposal operations / co-processing	3201.09	2833.88
Total	3201.11	2833.88

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 independent assessment/evaluation/assurance has been carried out by any external agencies.

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.

    LGB operates a structured waste reclamation process designed to ensure environmental protection, regulatory compliance, and alignment with circular economy principles. Waste is categorised into hazardous, non-hazardous, biodegradable, and non-biodegradable types. Waste streams are systematically evaluated, segregated, clearly labelled, and stored to enable safe handling and identify opportunities for reuse and recycling. All waste is segregated safety and stored in the dedicated storage premises without spillage. The waste is disposed to authorised waste handler for recycling and co processing. The quantity of waste generated and disposed of is monitored and record are maintained. This data is reviewed periodically, and waste reduction activities initiated are monitored.

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) where environmental approvals 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.
None of L. G. Balakrishnan & Bros Ltd manufacturing facility nor offices are in or around ecologically sensitive zone.			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
No new projects undertaken in the reporting periods which require Environmental Impact Assessment (EIA) based on applicable law.					

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

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
LGB adheres to all applicable environmental laws and regulations and no case of non-compliance was registered during the reporting period.				

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 Not Applicable

   (ii) Nature of operations Not Applicable

   (iii) Water withdrawal, consumption and discharge in the following format: Not Applicable

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source(in kilolitres)		
(i) Surface water	NA	NA
(ii) Groundwater	NA	NA
(iii) Third-party water	NA	NA
(iv) Seawater / desalinated water	NA	NA
(v) Others (rainwater)	NA	NA
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	NA	NA
Total volume of water consumption(in kilolitres)	NA	NA
Water intensity per rupee of turnover (Water consumed in litres / turnover)	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(ii) Into Groundwater		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iii) Into Seawater		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iv) Sent to third-parties		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(v) Others		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
Total water discharged (in kilolitres)	NA	NA
Note: Indicate if any independent assessment / evaluation /assurance has been carried out by an external agency? (Y / N) If yes, name of the external agency. No independent assessment/evaluation/assurance has been carried out by any external agencies.		

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	10997.77	6878.99
Total Scope 3 emissions per rupee of turnover	tCO_2 eq / ₹	0.0000004	0.0000003
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	tCO_2 eq / USD	0.0000081	0.0000059

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 independent assessment/evaluation/assurance has been carried out by any external agencies.

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.

Not Applicable, as none of the company's facility is in ecologically sensitive areas.

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?

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary) Outcome of the initiative	Outcome of the initiative
1.	Recycling treated effluent	Recycling of treated process effluent from ETP through followed by Ultra Filtration (UF) & Reverse Osmosis.	Water Conservation
2.	Water Conservation	Reduction of raw water consumption in canteen through process improvements.	Reduction in freshwater withdrawal and increased of recycled water in the plant operation.
3.	Recovery/ Reclamation	Reclamation of coolant oil through oil filtration process.	Oil waste reduction.
4.	Waste Management	Non-recycle wases are diverted to co-processing in cement kilns. Recycle wastes like, Steel, E-Waste, Packing material and plastic are sold for recycling.	In total 3201.09 MT of non-recyclable waste were diverted from landfill and sent to co-processing units. In total 39810.22 MT of waste like cardboard and plastic were sold to PCB Authorised Rcycler. 8.5 MT of battery wste has sold by buy-back mechanism for re-use.

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary) Outcome of the initiative	Outcome of the initiative
5.	Renewable energy	Offsite solar captive generation	Reduction of climate change by having 16.37% of energy through renewable power. Though this we have reduced around 15,971.20 MT of CO_2 Eq. in the current year.

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

   LGB has established a Business Continuity and Disaster Management Plan, reflecting its commitment to ensuring uninterrupted operations, safeguarding shareholder value, upholding strong governance, and achieving strategic objectives. The plan enhances preparedness for unforeseen events and supports effective mitigation of potential disruptions. To support business continuity and operational efficiency in an increasingly complex risk environment, the Company has implemented a range of innovative initiatives leveraging its IT infrastructure. Preparedness activities include mock drills, first aid arrangements, public awareness programs, resource inventories, and coordination with emergency services.

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.

   Nil.

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

   We are, at present, looking into formulating a supply chain program to assess social and environmental. practices of our supplier. Our supplier audit questionnaire comprises of Health, Safety and Environmental section, wherein requirements pertaining to environmental Management systems are also being verified.

8. How many green credits have been generated or procured by the listed entity

   Nil.

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

ESSENTIAL INDICATORS

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

   LGB has affiliations with 10 trade and industry associations.

   b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No	Name of the trade and industry chambers / associations	Reach of trade and industry chambers / associations (State / National)
1.	Confederation of Indian Industry	National
2.	Federation of Indian Chamber of Commerce and Industry.	National
3.	Federation of Indian Export Organisation	National
4.	Indian Chamber of Commerce and Industry	National
5.	Indian Machine Tools Manufactures Association	National
6.	Indian Wind power Associations	State
7.	International Auto Manufacture Federation	National

S. No	Name of the trade and industry chambers / associations	Reach of trade and industry chambers / associations (State / National)
8.	Indo America Chamber of Commerce	National
9.	Indo German Chamber of Commerce	National
10.	Indo Srilanka Chamber of Commerce	National

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

Name of authority	Brief of the case	Corrective action taken
Not applicable as there were no issues related to anti-competitive conduct by LGB or adverse orders from regulatory authorities		

LEADERSHIP INDICATORS

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

Sr. No.	Public Policy advocated	Method restored for such advocacy	Whether information in public Domain (Yes / No)	Frequency of review by Board (Annually / Half yearly / Quarterly /Others–Please Specify)	Web Link if available
	NIL	NIL	NIL	NIL	NA

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

ESSENTIAL INDICATORS

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

Name and brief detail of the project	SIA Notification-Number	Date of Notification	Whether conducted by Independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant weblink
During the current FY 2025-26, the company has not initiated any projects for which such SIA is required to be undertaken as per the applicable laws.					

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

Sr. No	Name of the project fo which R&R is going	State	District	No. of Projects Affected families (PAFs)	% of PA Fs covered by R&R	Amount paid to PA Fs in the FY (in INR)
Not applicable						

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

The Company has established mechanisms to receive, assess, and address grievances and concerns raised by local communities through regular stakeholder engagement and interaction. These engagements enable the Company to better understand community needs and facilitate timely resolution of issues wherever required. All grievances are logged promptly and reviewed on a regular basis by the CSR team. Issues are assessed, prioritised, and addressed in a time-bound manner. The closure of grievances is formally recorded, ensuring transparency and accountability in the process.

This structured approach enables timely resolution of community concerns while strengthening trust and engagement with local stakeholders.

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Directly sourced from MSMEs / small producers	25%	18 %
Directly from within India	25%	18 %

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Rural	32.00%	34.00 %
Semi-Urban	39.00%	38.00 %
Urban	15.00%	17.00 %
Metropolitan	14.00%	11.00 %

(Place to be categorized as per RBI classification System - rural/semi-urban/urban/metropolitan).

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In INR lakhs)
1	Tamilnadu	Multiple District	228.79
2	Karnataka	Bengaluru	3.00
3	Maharashtra	Mumbai, Jalna	7.00
4	Meghalaya	Meghalaya	5.00

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

(b) From which marginalized /vulnerable groups do you procure? : Not Applicable

(c) What percentage of total procurement (by value) does it constitute? : Not Applicable

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

Sr. No.	Intellectual Property based upon traditional knowledge	Owned/ Acquired (Yes / No)	Benefit shared (Yes / No)	Basis of calculating benefit share

Not Applicable

5. Details of corrective actions taken or underway based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

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

6. Details of beneficiaries of CSR Projects:

S. No.	CSR project	No. of persons benefitted from CSR projects (1)	% of beneficiaries from vulnerable and marginalized groups (2)
1.	Promoting education	611	100%
	Healthcare Initiatives*	-	
	Rural development *	-	

* The total number of individuals benefiting from the above CSR projects cannot be determined.

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

ESSENTIAL INDICATORS

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

   The Company has established a well-defined mechanism for handling consumer complaints and feedback. Feedback and complaints are received through multiple channels. Depending on the nature of the complaints/feedback, they are escalated to the relevant functional teams. The Company is committed to addressing and resolving all complaints within a defined timeframe. Each case is closely monitored throughout the resolution process to ensure appropriate and satisfactory closure. This structured approach underscores the Company's commitment to delivering high standards of customer service and effective issue resolution.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY25-26* (Current Financial Year)		Remarks	FY24-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cybersecurity	Nil	Nil	Nil	Nil	Nil	Nil

	FY25-26* (Current Financial Year)		Remarks	FY24-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil

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

	Number	Reasons for recall
Voluntary recalls	0	NIL
Forced recalls	0	NIL

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

   Yes, the Company has an internal IT policy, and efforts to enhance employee awareness of cybersecurity are ongoing. Network devices, server operating systems, and hardware are regularly upgraded. Adequate data safety measures are ensured during data creation, storage, transit, and retrieval. Initiatives such as online cybersecurity awareness campaigns on phishing and email security are being conducted. The policy is available on the Company's intranet.

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

   Not applicable.

7. Provide the following information relating to data breaches:

   a. Number of instances of data breaches - Nil

   b. Percentage of data breached involving personally identifiable information of customers - NA

   c. Impact, if any, of the data breaches - Nil

LEADERSHIP INDICATORS

1.	Channels/platforms where information on products and services of the entity can be accessed (provide web link, if available).	LGB website having all the information related to the products and business and can be accessed at **https://www.lgb.co.in/products/**

2.	Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.	All specifications on safe and responsible usage of our products is made available in the packaging or information label attached to each products. Since the products of the Company are directly supplied to the OEMs the Company has limited scope for informing and educating the end user about the safe and responsible usage of its products.
3.	Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.	Not applicable
4.	Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)	The Company displays all relevant information on the product, as required under Legal Metrology Act, 2011