



# Business Responsibility & Sustainability Report (“BRSR”)

## Section A: General Disclosures

### I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	: L24239AP2005PLC047518
2	Name of the Listed Entity	: Laurus Labs Limited
3	Year of incorporation	: 2005
4	Registered office address	: Laurus Enclave, Plot Office 01, E. Bonangi Village, Parawada, Mandal, Anakapalli District- 531 021, Andhra Pradesh, India.
5	Corporate office address	: Plot No.103, Road No.1, Jubilee Hills, Hyderabad- 500 033, Telangana, India
6	E-mail	: <a href="mailto:secretarial@lauruslabs.com">secretarial@lauruslabs.com</a>
7	Telephone	: +91 40 6659 4333
8	Website	: <a href="http://www.lauruslabs.com">www.lauruslabs.com</a>
9	Financial year for which reporting is being done	: 2025-26
10	Name of the Stock Exchange(s) where shares are listed	: National Stock Exchange of India Limited BSE Limited
11	Paid-up Capital	: ₹ 107,97,13,164
12	Name and contact details ( telephone, email address ) of the person who may be contacted in case of any queries on the BRSR report	: Mr. G. Venkateswar Reddy, Company Secretary and Compliance Officer, Telephone: +91 40 6659 4333, Email: <a href="mailto:secretarial@lauruslabs.com">secretarial@lauruslabs.com</a> Address: Plot No.103, Road No.1, Jubilee Hills, Hyderabad- 500 033, Telangana, India
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	: The disclosure under BRSR is on Standalone basis.
14	Name of assurance provider	: M/s Deloitte Haskins & Sells LLP
15	Type of assurance obtained	: Limited assurance on BRSR Core

### II. Products/ services

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

Sl. No.	Description of main activity	Description of business activity	% of turnover of the entity
1	Pharmaceuticals & Bio product	Development, manufacturing & services related to chemicals & chemical products, pharmaceuticals, medicinal chemical, bio & botanical products	100%

#### 17. Products/ services sold by the entity ( accounting for 90% of the entity's turnover )

Sl. No.	Product/ service	NIC Code	% of total turnover contributed
1	Development, manufacture and sale of API & Formulations	210	100%

### III. Operations

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

Location	Number of plants (including R&D sites/ operations)	Number of offices	Total
National	8	2	10
International	Nil	Nil	Nil

#### 19. Markets served by the entity

##### a. Number of locations

Locations	Number
National (No. of States)	20
International (No. of Countries)	61

**b. Contribution of exports as a percentage of the total turnover of the entity**

62.14%

**c. A brief on types of customers**

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

**IV. Employees**
**20. Details as at the end of Financial Year:**
**a. Employees and workers (including differently abled):**

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>Employees</b>						
1.	Permanent (D)	7,059	6,432	91	627	8
2.	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
<b>3.</b>	<b>Total employees (D + E)</b>	<b>7,059</b>	<b>6,432</b>	<b>91</b>	<b>627</b>	<b>8</b>
<b>Workers</b>						
4.	Permanent (F)	Nil	Nil	Nil	Nil	Nil
5.	Other than Permanent (G)	6,773	6,694	99	79	1
<b>6.</b>	<b>Total workers (F + G)</b>	<b>6,773</b>	<b>6,694</b>	<b>99</b>	<b>79</b>	<b>1</b>

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

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>Differently abled employees</b>						
1.	Permanent (D)	Nil	Nil	Nil	Nil	Nil
2.	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
<b>3.</b>	<b>Total differently abled employees (D + E)</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>Differently abled workers</b>						
4.	Permanent (F)	Nil	Nil	Nil	Nil	Nil
5.	Other than permanent (G)	Nil	Nil	Nil	Nil	Nil
<b>6.</b>	<b>Total differently abled workers (F + G)</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>

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

Particulars	Total (A)	No. and percentage of females	
		No. (B)	% (B / A)
Board of Directors	10	2	20
Key Management Personnel (Other than Directors)	1	Nil	NA

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

Particulars	FY 26 (Turnover rate in current FY)			FY 25 (Turnover rate in previous FY)			FY 24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	10%	10%	10%	18%	16%	17%	18%	22%	18%
Permanent Workers	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil



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

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

Sl. No.	Name of the holding/subsidiary/ associate companies/ joint ventures	Indicate whether holding/ subsidiary/ associate/ joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Sriam Labs Private Limited	WOS <sup>1</sup>	100%	The BRSR for the FY 2025-26 has been prepared on Standalone basis of the Company.
2	Laurus Synthesis Private Limited	WOS <sup>1</sup>	100%	
3	Laurus Specialty Chemicals Private Limited	WOS <sup>1</sup>	100%	
4	Laurus Bio Private Limited	Subsidiary	78.34%	
5	Immunoadoptive Cell Therapy Private Limited	Associate	34.89%	
6	Ethan Energy India Private Limited	Associate	26%	
7	Laurus Generics SA (Pty) Ltd	WOS <sup>1</sup>	100%	
8	Laurus Holdings Limited	WOS <sup>1</sup>	100%	
9	Laurus Generics GmbH <sup>2</sup>	WOS <sup>1</sup>	100%	
10	Laurus Generics Inc <sup>3</sup>	WOS <sup>1</sup>	100%	
11	KRKA Pharma Private Limited <sup>4</sup>	Joint Venture	49%	
12	Kurnool Renewables Private Limited	Associate	26%	

<sup>1</sup>WOS means Wholly-owned Subsidiary.

<sup>2</sup>Laurus Generics GmbH, Germany is Wholly-owned Subsidiary of Laurus Holdings Ltd., UK and step-down Wholly-owned Subsidiary of the Company.

<sup>3</sup>The Company is holding 49.24% of Laurus Generics Inc., USA and remaining 50.76% is held by Laurus Holdings Ltd., UK.

<sup>4</sup>KRKA Pharma Private Limited is joint venture company, wherein the Company is holding 49% and remaining 51% is held by joint venture partner, KRKA d.d., Novo mesto, a company registered in Slovenia.

## VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover (₹ in Crores) 6,089.07

(iii) Net worth (₹ in Crores) 5,251.94

## VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 26 Current Financial Year			FY 25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	Nil	Nil	NA	Nil	Nil	NA
Investors (other than shareholders)	Yes	Nil	Nil	NA	Nil	Nil	NA
Shareholders	Yes	7	Nil	Resolved during the year	2	Nil	Resolved during the year
Employees and workers	Yes	Nil	Nil	NA	Nil	Nil	NA
Customers	Yes	Nil	Nil	NA	Nil	Nil	NA
Value Chain Partners	Yes	Nil	Nil	NA	Nil	Nil	NA
Other (please specify)	Nil	Nil	Nil	NA	Nil	Nil	NA

#### Policies:

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

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

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

Customers: Customer feedback policy

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

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

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

Material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to our business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications:

SI No	Material Issue Identified	Risk / Opportunity	Rational for identifying risk or opportunity	In case of risk approach to adapt or mitigate	Financial implication of risk or opportunity (positive or negative implications)
1	Environment, Health and Safety (EHS)	Risk	Operations are subjected to several regional and global governmental, and non-governmental EHS rules and regulations.	<ul style="list-style-type: none"> <li>Improving focus on sustainable energy</li> <li>Strengthening and promoting a safety culture programme and awareness across the company</li> <li>Conducting periodic audits in high-risk sites</li> </ul>	Risk
2	Industry risk	Risk	Sectoral and market downturns could have potential and immediate impact on company performance	<ul style="list-style-type: none"> <li>Analysing industry and pharma-sectoral trends and periodic horizon scanning</li> <li>Ongoing plans to implement a business continuity plan to minimize risks</li> </ul>	Risk
3	Regulatory risk	Risk	The pharmaceutical sector is highly regulated and it is under continual surveillance and scrutiny by regulatory bodies and authorities. Inability to meet requirements may have potential negative impacts on the business	<ul style="list-style-type: none"> <li>Improving compliance/ regulatory requirements review mechanism</li> <li>Utilizing the information management system to detect changes in the regulatory environment and their impact periodically</li> </ul>	Risk
4	Competition risk	Risk	Market presence and penetration can be affected by domestic and international competitions	<ul style="list-style-type: none"> <li>Building economies of scale in manufacturing, distribution and procurement to maintain cost advantage</li> <li>Strengthening long-term relationships with key customers by offering better quality and service know-how</li> <li>Introducing cost improvement initiatives and enhancing manufacturing efficiency at plants</li> </ul>	Risk



SI No	Material Issue Identified	Risk / Opportunity	Rational for identifying risk or opportunity	In case of risk approach to adapt or mitigate	Financial implication of risk or opportunity (positive or negative implications)
				<ul style="list-style-type: none"> <li>Undertaking R&amp;D initiatives, focusing on optimizing raw material consumption and increasing manufacturing capability</li> </ul>	
5	Innovation risk	Risk	Development of innovative products is critical in improving the product portfolio of the company, Lack of innovation may negatively affect business growth.	<ul style="list-style-type: none"> <li>Ensuring R&amp;D capabilities and proven track record in filing, approval and commercialisation of niche products and processes.</li> <li>Improving internal capabilities, know-how and enhancing process optimisation to strengthen market leadership</li> </ul>	Risk
6	Financial risks	Risk	The foreign exchange rate fluctuations could impact our company's net expenses and other future investments.	<ul style="list-style-type: none"> <li>Implementing a strong currency hedging plan/ strategy and periodically evaluating derivatives to address risks</li> </ul>	Risk
7	Capacity planning and Optimisation risk	Risk	Inability to meet dynamic customer needs can impact business growth	<ul style="list-style-type: none"> <li>Tracking trends and horizon scanning to keep up with the market and deliver and satisfy customer needs</li> <li>Implementing plans to ensure plant capacities meet market expectations</li> <li>Process optimization and improving efficiency to reduce production related risks such as plant malfunctions</li> </ul>	Risk
8	Operational risk	Risk	Efficiency and effectiveness of business operations can be significantly impacted if and when vendor customer relations are not managed effectively	<ul style="list-style-type: none"> <li>Stabilizing vendor risks and challenges by the implementation of action plans</li> <li>Forging long-term partnerships with regional and global pharmaceutical companies to ensure revenue visibility</li> </ul>	Risk

Note: More details have been given in the initial section of this Integrated Report.

## Section B: management and process disclosures

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and Management Processes</b>									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	<a href="https://www.lauruslabs.com/images/pdfs/LaurusLabs-Policy-on-the-Nine-Principles-of-BRSR.pdf">https://www.lauruslabs.com/images/pdfs/LaurusLabs-Policy-on-the-Nine-Principles-of-BRSR.pdf</a>								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. The Company's Policy on the 9 principles of BRSR applies to Laurus operations globally, including all legal entities worldwide owned or controlled by Laurus (including its subsidiaries), and to its directors, officers, employees and workers.  The Policy will also be applicable to contractual staff, interns, consultants and trainees working for or on behalf of the Company. Actions of business partners, including joint venture partners, vendors, contractors, consultants, agent, trainees, distributors and suppliers can have a direct impact on our business. For this reason, we expect business partners to meet the same high standards when working with Laurus or on its behalf.								
4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, and Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	GRI Standards 2021, UN SDGs, ISO 45001, UN SDGs, ISO 14001:2015, NGRBC, PSCI Principles, ISO 37001:2016, ISO 9001:2015	GRI Standards 2021, UN SDGs, ISO 45001, UN SDGs, ISO 14001:2015, on Business and Human Rights, ILO Conventions and Codes of Practice, Universal Declaration of Human Rights, PSCI Principles	GRI Standards 2021, UN SDGs, UN Guiding Principles on Business and Human Rights, ILO Conventions and Codes of Practice, Universal Declaration of Human Rights, PSCI Principles	GRI Standards 2021, UN SDGs, ISO 14001:2015, ISO 45001, UN SDGs, PSCI Principles	GRI Standards 2021, UN SDGs, ISO 14001:2015, ISO 45001:2018, ISO 50001:2018, PSCI Principles, National Ambient Air Quality Standards Declaration of (NAAQS) Human Rights, PSCI Principles	GRI Standards 2021, UN SDGs, ISO 14001:2015, ISO 45001:2018, ISO 50001:2018, PSCI Principles, National Ambient Air Quality Standards prescribed by the Companies Act, 2013	GRI Standards 2021, UN SDGs, ISO 20400:2017, National Standards-CSR Rules	GRI Standards 2021, UN SDGs, ISO 20400:2017, National Standards-CSR Rules	GRI Standards 2021, UN SDGs, ISO 27001:2022
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Details regarding our ESG Goals is given in initial section of the Integrated Report 2026 of the Company.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Details regarding our ESG goal progress is given, wherever applicable, is given in BRSR as well as in initial section of the Integrated Report 2026 of the Company.								
<b>Governance, leadership and oversight</b>									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>At Laurus Labs, our commitment to growth through sustainable and responsible actions forms our strategic business pillar – a foundation for everything we do. Guided by this purpose, we aim to drive impact across our business, from redesigning our products to reducing our environmental footprint and supporting local communities through strategic partnerships and employee engagement. Our efforts have been recognized internationally, with significant improvements in our ESG ratings. Specifically, our ESG score, as per S&amp;P Global's CSA, rose to 81 from 71 in 2026. We were also awarded a Silver rating by EcoVadis for our sustainability initiatives, and our MSCI score is BBB.</p> <p>With this Integrated Report for the FY 2025-26, we are publishing our Environment, Social, and Governance (ESG) goals to set a high standard. We have established bold and measurable objectives related to the environment, employees, and governance. In response to increasing stakeholder expectations, we have not only integrated ESG principles into our operations but have developed a robust ESG strategy. This strategy is more than just a checklist; it's a dynamic blueprint designed to foster long-term growth, drive value creation, and positively influence both the environment and the communities in which we operate.</p> <p>We remain committed to setting and achieving ESG goals in line with global standards and stakeholder expectations.</p> <p>Dr. Satyanarayana Chava, Executive Director and Chief Executive Officer</p>								



Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Dr. Satyanarayana Chava, Executive Director and Chief Executive Officer, reviews the implementation and oversight of the Business Responsibility initiatives.								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, details.	Dr. Satyanarayana Chava, Executive Director and Chief Executive Officer, oversees any sustainability related issues. Further, the Board on an annual basis, review and approves the BRSR.								

#### 10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Business Steering Committee									Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, Name of the agency.	P1									P2 P3 P4 P5 P6 P7 P8 P9								
	The processes and compliances are periodically evaluated and updated by various department heads/ business heads and approved by the management. An internal assessment of the workings of the Business Responsibility policies has been done. Further, limited assurance was carried on by the independent auditor on the BRSR Core disclosures.																	

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

## 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 programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors Key Managerial Personnel	5	Familiarisation/awareness programme for the Board of Directors/KMPs of the Company is done periodically as part of Board process covering various areas pertaining to the business, strategy, risks, operations, regulations, economy and ESG. In addition, updates are shared with the Board members/KMPs to apprise them of developments in the Company, key regulatory changes, risks, compliances and legal cases.	100
Employees & Workers other than BoD and KMPs	3,95,453 training sessions were conducted for approximately 7805 employees.	<p>The employees/ operators' training is being controlled through the electronic system known as LMS (Learning Management System). This system manages employee training in a comprehensive approach that ensures employees receive the necessary training and certifications to perform their roles effectively and safely. The LMS generates and tracks various types of training, including</p> <ul style="list-style-type: none"> <li>• Induction Training</li> <li>• Standard Operating Procedures (SOPs)</li> <li>• current Good Manufacturing Practices (cGMP)</li> <li>• External Training</li> <li>• Miscellaneous Training</li> <li>• Practical demo sessions</li> <li>• Unscheduled Training</li> <li>• General Training (Prevention of Sexual Harassment (POSH))</li> </ul> <p>The LMS schedules these trainings according to employees' roles, job responsibilities, and regulatory requirements, ensuring that they receive timely and appropriate training throughout their tenure with the company.</p> <p>Additionally, the system tracks employees' progress, completion status, and certification, facilitating compliance and audit readiness.</p> <p>Overall, using an LMS streamlines the training process, enhances compliance, and contributes to a well-trained and knowledgeable workforce.</p>	97



- 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 (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)**

Particulars	Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	NA	Nil	Nil	NA	NA
Settlement	NA	Nil	Nil	NA	NA
Compounding fee	NA	Nil	Nil	NA	NA

Particulars	Non-Monetary			
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NA		Nil	NA
Punishment	NA		Nil	NA

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

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 Anti-bribery and Anti-corruption Policy. The Company is committed to the prevention, deterrence and detection of fraud, bribery, and all forms of corrupt business practices, adhering to zero tolerance approach to bribery and corruption. The said Policy outlines the principles that govern the compliances with applicable anti-bribery and anti-corruption laws in all jurisdiction where we operate. This Policy strictly prohibits employees and affiliated individuals from offering or accepting bribes, in any form, whether monetary or otherwise.

The Anti-bribery and Anti-corruption Policy is available on the website of the Company at the link, <https://www.lauruslabs.com/images/pdfs/Anti-bribery&Anti-corruption-Policy.pdf>. The said Policy should be read in conjunction with the Company's Business Code of Conduct and Ethics, which is available on the website of the Company at the link, [https://www.lauruslabs.com/images/pdfs/Business\\_Code\\_of\\_Conduct\\_and\\_Ethics\\_Policy.pdf](https://www.lauruslabs.com/images/pdfs/Business_Code_of_Conduct_and_Ethics_Policy.pdf)

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

Particulars	FY 26 (Current Financial Year)	FY 25 (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**

Particulars	FY 26 (Current Financial Year)		FY 25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	NA	Nil	NA

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

Nil

**8. Number of days of accounts payables ( (Accounts payable \*365) / Cost of goods/services procured)**

Particulars	FY 26 (Current Financial Year)	FY 25 (Previous Financial Year)
Number of days of accounts payables	136	145

Note: Limited assurance has been carried out by Deloitte Haskins & Sells LLP on the above indicator.

**9. Open-ness of business**

Parameter	Metrics	FY 26 (Current Financial Year)	FY 25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	39%	41%
	b. Number of trading houses where purchases are made from	267	305
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	54%	49%
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	0.12%	0.10%
	b. Number of dealers/ distributors to whom sales are made	1	1
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	100%	100%
Share of RPTs in	a. Purchases (Purchases with related parties/ Total Purchases)	4.27%	4.06%
	b. Sales (Sales to related parties/ Total Sales)	6.33%	4.53%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	92.97%	94.86%
	d. Investments (Investments in related parties/ Total Investments made)	97.64%	99.54%

Note

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

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

Total number of awareness programs held	Topics / principles covered under meeting	%age of value chain partners covered by value of business done with such partners under the awareness programs
1. One Training Session was conducted with the elected Strategic supplier base which clearly explained the key areas of Laurus Code of conduct and the necessity to assess, monitor and improve on these aspects.	Laurus Supplier Code of Conduct encompasses the following aspects of Sustainability 1) Business Ethics 2) Human rights 3) Employment Practices 4) Environment	65% of our key value chain partners were covered by value of business done with such partners under the awareness programs.
2. We engage with the Strategic supplier base on individual basis to make them aware of Laurus expectations on Sustainable practices and get their feedback	5) Health & Safety 6) Supporting Communities  Laurus had identified key strategic suppliers and have evaluated their Sustainability practices through Supplier assessment framework. The strategic suppliers were classified as critical and non-critical based on various criteria.	

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

Yes. The Company's Code of Conduct lays down guidance for dealing with situation of conflict-of-interest of the Directors and senior management. Further, as part of the Board governance, in case any director is getting appointed or associated with any new organisation, such director makes disclosure of his association with the new organisation to the Company. The director's disclosures are also placed before the Board for review and taking note of the same. The Board members also makes disclosures with respect to discussion on any matter where conflict of interest arises and recuse themselves from discussion and decision.



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

### Essential Indicators

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

Particulars	FY 26 Current Financial Year	FY 25 Previous Financial Year	Details of improvements in environmental and social impacts
R&D	4%	5%	Investments in Gene Therapy is focused on improving the lives of patients.
Capex	5%	5%	Reduction in usage of non-renewable energy sources. Improving water efficiency/ operational excellence projects, and technology investments in energy efficient equipments. Safety of employees and stakeholders.

2. a. **Does the entity have procedures in place for sustainable sourcing**

Yes, the Company has procedures in place for sustainable sourcing.

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

About 65% of key raw material and packing material inputs were sourced sustainability.

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**

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

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

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**

No

### Leadership Indicators

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

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.
Nil					

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
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 26 Current Financial Year	FY 25 Previous Financial Year
Total recycled input material	31.73%	32.93%

**4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed**

Particulars	FY 26 Current Financial Year			FY 25 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Nil	Nil	Nil	Nil	Nil	Nil
E-waste	Nil	Nil	Nil	Nil	Nil	Nil
Hazardous waste	Nil	Nil	Nil	Nil	Nil	Nil
Other waste	Nil	Nil	Nil	Nil	Nil	Nil

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

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

Not applicable. As a pharmaceutical company, Laurus Labs does not reclaim products at the end of their life for reuse or recycling, given regulatory and safety considerations. However, any reclaimed products are safely disposed.

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

**Essential Indicator**

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent employees</b>											
Male	6,432	6,432	100	6,432	100	NA	NA	6,432	100	NA	NA
Female	627	627	100	627	100	627	100	NA	NA	627	100
<b>Total</b>	<b>7,059</b>	<b>7,059</b>	<b>100</b>	<b>7,059</b>	<b>100</b>	<b>627</b>	<b>100</b>	<b>6,432</b>	<b>100</b>	<b>627</b>	<b>100</b>
<b>Other than Permanent employees</b>											
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
<b>Total</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent workers</b>											
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
<b>Total</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>Other than Permanent workers</b>											
Male	6,694	Nil	Nil	6,694	100	Nil	Nil	Nil	Nil	Nil	Nil
Female	79	Nil	Nil	79	100	Nil	Nil	Nil	Nil	79	100
<b>Total</b>	<b>6,773</b>	<b>Nil</b>	<b>Nil</b>	<b>6,773</b>	<b>100</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>79</b>	<b>100</b>

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



**c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent)**

Particulars	FY 26 Current Financial Year	FY 25 Previous Financial Year
Cost incurred on well- being measures as a % of total revenue of the company	1.31%	1.50%

Note:

- The well-being costs mentioned include expenses for bus transportation and canteen facilities provided to both employees and workers. Additionally, health insurance, general medical expenses, and maternity and paternity benefits are extended to employees.
- Limited assurance has been carried out by M/s Deloitte Haskins & Sells LLP on the above indicator.

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

Benefits	FY 26 Current Financial Year			FY 25 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	NA	Yes	100%	NA	Yes
Gratuity	40%	NA	NA	40%	NA	NA
ESI	5%	NA	Yes	17%	NA	Yes
Others – please specify	-	-	-	-	-	NA

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

**3. Accessibility of workplaces: Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard**

Yes, the premises/ offices of the Company are accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016.

**4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy**

Yes, the Company does not discriminate in employment opportunities or practices on the basis of race, colour, religion, disability, national origin, genetic information, sex (including pregnancy), age, sexual orientation, gender (including gender identity and expression), marital status, protected veterans' status, citizenship status or any other characteristic protected by applicable law. The Policy is available on the website of the Company at the link, <https://www.lauruslabs.com/Investors/PDF/Policies/NDP.pdf>.

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

Particulars	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	NA	NA
Female	62%	100%	NA	NA
<b>Total</b>	<b>96%</b>	<b>100%</b>	<b>NA</b>	<b>NA</b>

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

Particulars	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent workers	Yes, the Company has a Policy on grievance handling which establishes framework on grievance handling and to resolve grievance as soon as reasonably possible. The Policy is available on the website of the Company at the link, <a href="https://www.lauruslabs.com/Investors/PDF/Policies/PGH.pdf">https://www.lauruslabs.com/Investors/PDF/Policies/PGH.pdf</a> .
Other than permanent workers	
Permanent employees	
Other than permanent employees	

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

Category	FY 26 (Current Financial Year)			FY 25 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association (s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees / workers in respective category, who are part of association (s) or Union (D)	% (D/C)
Total permanent employees	7,059	Nil	Nil	6,167	Nil	Nil
- Male	6,432	Nil	Nil	5,695	Nil	Nil
- Female	627	Nil	Nil	472	Nil	Nil
Total permanent workers	Nil	Nil	Nil	Nil	Nil	Nil
- Male	Nil	Nil	Nil	Nil	Nil	Nil
- Female	Nil	Nil	Nil	Nil	Nil	Nil

**8. Details of training given to employees and workers**

Category	FY 26 Current Financial Year					FY 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)
<b>Employees</b>										
Male	6,432	6,432	100	6,432	100	5,695	5,695	100	5,695	100
Female	627	627	100	627	100	472	472	100	472	100
<b>Total</b>	<b>7,059</b>	<b>7,059</b>	<b>100</b>	<b>7,059</b>	<b>100</b>	<b>6,167</b>	<b>6,167</b>	<b>100</b>	<b>6,167</b>	<b>100</b>
<b>Workers</b>										
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
<b>Total</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>

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

Category	FY 26 Current Financial Year			FY 25 Previous Financial Year		
	Total (A)	No. (B) %	(B / A)	Total (C)	No. (D)	(D / C)
<b>Employees</b>						
Male	6,432	6,432	100	5,695	5,695	100
Female	627	627	100	472	472	100
<b>Total</b>	<b>7,059</b>	<b>7,059</b>	<b>100</b>	<b>6,167</b>	<b>6,167</b>	<b>100</b>
<b>Workers</b>						
Male	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil
<b>Total</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>

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

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

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

At Laurus Labs, operational excellence and employee well-being are intrinsically linked. Guided by our foundational Standard Operating Procedures—EHS/004 (Risk Assessment) and EHS/028 (Internal Audits)—we maintain an uncompromising approach to hazard identification. Our "Safety First" mandate is hardwired into our pre-execution workflow through a robust, three-pronged evaluation mechanism comprising Activity-Based Risk Assessments (ABRA), HAZOP studies, and Exposure Risk Assessments (ERA). This ensures that process risks are mitigated to acceptable levels before a single machine is turned on. In addition we also carry out Job Safety Analysis (JSA) for all non-routine activities.



However, best in class safety measures cannot rely on engineering controls alone; it demands a collective organizational mindset. By cascading line management responsibility down to the shop floor, we have institutionalized employee-led safety workflows. Initiatives like our One-Day Safety Officer rotation, dedicated Shift Safety Champions, and weekly Behavior-Based Safety (BBS) conversations encourage open safety dialogue and allow us to address the root causes of unsafe actions collaboratively.

As part of our ongoing safety transformation, we have announced the commencement of SANKALP Phase 2 program our safety culture transformation journey in collaboration with the British Safety Council, a global leader in health and safety excellence.

Supported by a rigorous change control protocol and strengthened by an extensive three-tiered audit system (which includes intra-unit, central, and independent third-party evaluations), we are dedicated to the continuous improvement of our Environment, Health, and Safety Management System (EHSMS) to protect our most valuable asset: our people.

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

Yes, Our commitment to occupational health and safety is driven by standardized execution and active employee ownership. Operating under SOP EHS/028 (Internal Audit, Inspections, NC, and CAPA) and SOP EHS/007 (EHS Committee), we have created an environment where hazard identification is continuous and institutionalized. Our dedicated EHS department conducts frequent, rigorous rounds across the shop floor, backed up in real-time by trained Shift Safety Champions who monitor critical activities and flag immediate risks during every single shift.

We believe that the best safety insights come directly from the shop floor. Through our Safety Suggestion Scheme, anchored by accessible suggestion boxes at our plant's main gate, workers are actively encouraged to report unsafe observations and propose process enhancements. This ground-level vigilance is amplified during our National Safety Day and World Environment Day promotional campaigns, where the EHS department recognizes and rewards employees who champion safety protocols. By blending rigorous corporate compliance with a rewarding safety culture, we ensure that every worker is an active guardian of our zero-harm workspace.

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

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

**11. Details of safety related incidents**

Safety Incident/Number	Category*	FY 2026	FY 2025
		Current Financial Year	Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

\*Including in the contract workforce

Note:

- The reporting boundary for the above indicator includes the Company's manufacturing units.
- Limited assurance has been carried out by Deloitte Haskins & Sells LLP on the above indicator.

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

- We have implemented various standard operating procedures (SOP) and Operational Control Procedures (OCP) to ensure safety at workplace.
- Periodical trainings are given to all workers on safe practices.

- c. Continuous inspections and periodical audits are carried out to identify all unsafe acts & conditions.
- d. We are carrying out several audits in the specific areas by the third party to identify the gaps and to make further improvement.
- e. Designed the workplace based on the latest statutory requirements and complying with all safety norms.
- f. Process safety studies are carried out for all processes before execution, risk assessment is done to make the process safe. All process safety requirements are implemented. Workplace monitoring is carried out to improve the industrial hygiene.
- g. EHS promotional activities are carried out to encourage safe practices and promote safety as a culture.
- h. Periodical review meeting with senior management to improve safety requirement.
- i. Implementing Safety Culture Transformation activities (SANKALP).
- j. Implementing Asset Integrity Management (AIM) to improve effectiveness of equipment safety.
- k. Emergency preparedness and response:
  - Fire protection which comprises of Detection, Alarm and Suppression system installed at all workplaces.
  - Two numbers of Multi-purpose Fire Tenders are in place and procuring another Two numbers in this year.
  - All sites have Occupational Health Centers and Ambulances. Additionally, Two numbers of Advanced Life Support Ambulances are in place.
  - Emergency Response Teams on-site, who undergone a specific training from External Expert Agency.

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

Particulars	FY 26 (Current Financial Year)			FY 25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

### 14. Assessments for the 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

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

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

### Leadership Indicators

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

Yes, for both the employees and workers

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

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



**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 26 ( Current Financial Year )	FY 25 ( Previous Financial Year )	FY 26 ( Current Financial Year )	FY 25 ( Previous Financial Year )
Employees	Nil	Nil	NA	NA
Workers	Nil	Nil	NA	NA

**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 )**

No, the Company do not provide such transition assistance.

**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	We conduct yearly sustainability assessment of our key value chain partners, providing awareness of Laurus supplier code of conduct. During the year 65% of key value chain partners have been assessed.
Working Conditions	

**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**

All the key value chain partners assessed for their sustainability practices have met sustainability criteria.

**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**

Our stakeholders includes individuals, groups, companies or institutions that are part of our value chain.

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

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

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

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

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

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



## Leadership Indicators

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

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

The Board is committed to provide accurate and thorough financial and non-financial reporting, as well as a rigorous feedback mechanism. To protect stakeholder interests, the Company follows robust governance practices for disclosures and be subject to internal and/or external assurance and governance procedures.

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

Yes. stakeholder consultation is used to support the identification and management of environmental, and social topics.

#### If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity

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

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

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

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

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

### Essential Indicators

#### 1. Employees and workers who have been provided training on human rights issues and policy (ies) of the entity

Category	FY 26 Current Financial Year			FY 25 Previous Financial Year		
	Total (A)	No. of employees/workers covered (B)	% (B / A)	Total (C)	No. of employees/workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	7,059	7,059	100	6,167	6,167	100
Other than permanent	Nil	Nil	Nil	Nil	Nil	Nil
<b>Total Employees</b>	<b>7,059</b>	<b>7,059</b>	<b>100</b>	<b>6,167</b>	<b>6,167</b>	<b>100</b>
<b>Workers</b>						
Permanent	Nil	Nil	Nil	Nil	Nil	Nil
Other than permanent	6,773	6,773	100	6,300	6,300	100
<b>Total Workers</b>	<b>6,773</b>	<b>6,773</b>	<b>100</b>	<b>6,300</b>	<b>6,300</b>	<b>100</b>

**2. Details of minimum wages paid to employees and workers**

Category	FY 26 Current Financial Year					FY 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)
<b>Employees</b>										
Permanent	7,059	Nil	Nil	7,059	100	6,167	Nil	Nil	6,167	100
Male	6,432	Nil	Nil	6,432	100	5,695	Nil	Nil	5,695	100
Female	627	Nil	Nil	627	100	472	Nil	Nil	472	100
Other than Permanent	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
<b>Workers</b>										
Permanent	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
<b>Other than Permanent</b>	6,773	Nil	Nil	6,773	100	6,300	Nil	Nil	6,300	100
Male	6,694	Nil	Nil	6,694	100	6,220	Nil	Nil	6,220	100
Female	79	Nil	Nil	79	100	80	Nil	Nil	80	100

**3. Details of remuneration/salary/wages**
**a. Median remuneration / wages:**

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹ in lakhs)	Number	Median remuneration/ salary/ wages of respective category (₹ in lakhs)
Board of Directors (BoD)	8	127.77	2	77.50
Key Managerial Personnel (other than BoD)	1	89.20	-	-
Employees other than BoD and KMP	6,427	5.22	626	3.90
Workers	-	-	-	-

Note: Details have been given for permanent employees and workers only. The Company do not have permanent workers.

**b. Gross wages paid to females as % of total wages paid by the entity**

Particulars	FY 26 Current Financial Year	FY 25 Previous Financial Year
Gross wages paid to females as % of total wages*	6%	5%

\*Managerial remuneration was not considered for the calculation

Note:

- Gross wages for employees and workers are reported in line with the Industry Standards Note for BRSR Core referred to in the SEBI's Circular dated December 20, 2024.
- Limited assurance has been carried out by Deloitte Haskins & Sells LLP on the above indicator.

**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, we have a focal point responsible for addressing human rights impacts or issues caused or contributed to by the business. The Head of Human Resources in consultation with the Head of Legal Department acts as focal point 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 has enforced various policies which take care of human rights and any grievances shall be escalated to the HR team which is basically responsible to implement the policies and accordingly HR team shall take suitable measures to redress grievances relating to violation of human rights, if any.

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

Particulars	FY 26 Current Financial Year			FY 25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour/ Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights related issues	Nil	Nil	NA	Nil	Nil	NA

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

Particulars	FY 26 Current Financial Year	FY 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

Note: Limited assurance has been carried out by Deloitte Haskins & Sells LLP on the above indicator.

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

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

Yes, human rights requirements, particularly relating to non-engagement of child labour, forced labour, non-discrimination at work places, etc., form part of the business agreements/contracts.

**10. Assessments for the year**

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	100%
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 10 above**

Not applicable

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

As there were no grievances/ complaints with respect to human rights, the business process was not required to be modified.

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

Human rights due diligence is conducted on a periodic basis to identify the potential human rights issues that could be present in the operations and the value chain, like, issues related to child labour, forced labour, discrimination, harassment, collective bargaining and freedom of association. The Company evaluates the human rights risks associated with its facilities through internal assessment and evaluation.

**3. Is the premise/ office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016**

Yes, the premises/ offices of the Company, including the registered and corporate offices have ramps or have elevators and relevant infrastructure for differently abled individuals.

**4. Details on assessment of value chain partners**

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	
Discrimination at workplace	
Child Labour	65% of key value chain partners (by value of business done with such partners) were assessed.
Forced Labour/ Involuntary Labour	
Wages	
Others – please specify	

**5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.**

Not applicable

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

The reporting boundary for environment indicators includes the Company's manufacturing units. The source for Purchasing Power Parity (PPP) is International Monetary Fund (IMF). The PPP rate considered is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

**Essential Indicators**

**1. Details of total energy consumption (in Joules or multiples) and energy intensity:**

Parameter	FY 26 (Current Financial Year)	FY 25 (Previous Financial Year)
<b>From renewable sources</b>		
Total electricity consumption (A)	1,17,375 GJ	84,232 GJ
Total fuel consumption (B)	-	30,292 GJ
Energy consumption through other sources (C)	-	-
<b>Total energy consumed from renewable sources (A+B+C)</b>	1,17,375 GJ	114,524 GJ
<b>From non-renewable sources</b>		
Total electricity consumption (D)	9,62,526 GJ	9,00,747 GJ
Total fuel consumption (E)	39,00,015 GJ	24,46,895 GJ
Energy consumption – other sources (F)	737 GJ	731 GJ
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	48,63,278 GJ	33,48,373 GJ
<b>Total energy consumed (A+B+C+D+E+F)</b>	49,80,653 GJ	34,62,897 GJ
<b>Energy intensity per rupee of turnover</b> (Total energy consumed/ Revenue from operations)	0.000082	0.000066
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed / Revenue from operations adjusted for PPP)	0.0017	0.0014
<b>Energy intensity in terms of physical Output (GJ/MT)</b>	268.3	196.5
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: For Current year reporting, the fuel and power conversion factor for Gigajoules reporting is sourced from Department for Environment, Food and Rural Affairs (DEFRA)

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

Yes, independent assurance was carried out by Deloitte Haskins & Sells LLP (except energy intensity in terms of physical output)

**2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.**

No

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

Parameter	FY 26 (Current Financial Year)	FY 25 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	16,63,049	15,68,994
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in Kiloliters) (i + ii + iii + iv + v)</b>	<b>16,63,049</b>	<b>15,68,994</b>
<b>Total volume of water consumption (in Kiloliters)</b>	<b>10,46,969</b>	<b>9,99,103</b>
<b>Water intensity per rupee of turnover</b> (Total water consumption/ Revenue from operations)	<b>0.000017 KL / rupee</b>	<b>0.000019 KL/rupee</b>
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption / Revenue from operations adjusted for PPP)	<b>0.00035</b>	<b>0.00040</b>
<b>Water intensity in terms of physical Output (m<sup>3</sup>/T)</b>	<b>89.6</b>	<b>89.1</b>
<b>Water intensity</b> (optional) – the relevant metric may be selected by the Entity	-	-

Note: Water consumption is equal to water withdrawal less water discharged.

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

Yes, independent assurance was carried out by Deloitte Haskins & Sells LLP (except water intensity in terms of physical output)

**3. Provide the following details related to water discharged**

Parameter	FY 26 (Current Financial Year)	FY 25 (Previous Financial Year)
<b>Water discharge by destination and level of treatment (in Kiloliters)</b>		
(i) To Surface water	-	-
- No treatment		
- With treatment – please specify level of Treatment		
(ii) To Groundwater	-	-
- No treatment		
- With treatment – please specify level of Treatment		
(iii) To Seawater	-	-
- No treatment		
- With treatment – please specify level of Treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of Treatment*	6,16,079	5,69,891
(v) Others		
- No treatment		
- With treatment – please specify level of Treatment		
<b>Total water discharged (in Kiloliters)</b>	<b>6,16,079</b>	<b>5,69,891</b>

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

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

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

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

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

**5. Please provide details of air emissions (other than GHG emissions) by the entity:**

Parameter	Please specify unit	FY 26 (Current Financial Year)	FY 25 (Previous Financial Year)
NOx	Tonnes	298	229
SOx	Tonnes	536	590
Particulate matter (PM)	Tonnes	140	132
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)	ppm	435	382
Hazardous air pollutants (HAP)		-	-
Others - please specify		-	-

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

No

**6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity**

Parameter	Unit	FY 26 (Current Financial Year)	FY 25 (Previous Financial Year)
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	3,77,764	3,15,457
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	1,89,832	181,901
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.0000093	0.0000095
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted			
<b>For Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.00019	0.00020
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output (Ton/MT)</b>		30.6	28.2
<b>Total Scope 1 and Scope 2 emission intensity (optional)</b> - the relevant metric may be selected by the entity		-	-

Note:

- Scope 1 emission factors are sourced from Department for Environment, Food and Rural Affairs (DEFRA) and grid emission factor for Scope 2 is sourced from the Central Electricity Authority India.

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

Yes, independent assurance was carried out by Deloitte Haskins & Sells LLP (except emission intensity in terms of physical output)

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

Co-gen Boiler- We generate power and steam at a single platform.

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

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

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

- Reduced Scope 2 GHG emissions
- Optimized the fuel consumption
- Utilizing the waste heat appropriately



## 8. Provide details related to waste management by the entity

Parameter	FY 26 (Current Financial Year)	FY 25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste <b>(A)</b>	693	495
E-waste <b>(B)</b>	5.2	11.29
Bio-medical waste <b>(C)</b>	10.5	12.01
Construction and demolition waste <b>(D)</b>		
Battery waste <b>(E)</b>	33.8	11
Radioactive waste <b>(F)</b>		
Other Hazardous waste. Please specify, if any. <b>(G)</b>	48,515	42,312*
Other Non-hazardous waste generated <b>(H)</b> . Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	11,034	10,893
<b>Total (A+B + C + D + E + F + G+ H)</b>	<b>60,292</b>	<b>53,734</b>
<b>Waste intensity per rupee of turnover</b> (Total waste generated/ Revenue from operations)	<b>0.00000099</b>	<b>0.00000103</b>
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated/ Revenue from operations adjusted for PPP)	<b>0.000020</b>	<b>0.000021</b>
<b>Waste intensity in terms of physical output (Ton/MT)</b>	<b>3.25</b>	<b>3.05</b>
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
Category of waste		
(i) Recycled	37,449	30,906
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	5,607	4,783
<b>Total</b>	<b>43,056</b>	<b>35,689</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
Category of waste		
(i) Incineration	1,687	445
(ii) Landfilling	6,444	6,788
(iii) Other disposal operations	9,104	10,812
<b>Total</b>	<b>17,235</b>	<b>18,045</b>

Note: Other hazardous waste comprises of items such as spent solvents, evaporation salts, ETP sludge among others. C&D waste is not considered and tracked for the units under construction  
Other non-hazardous waste comprises of items such as fly ash, fiber drums, scrap pipes, others.

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

Yes, independent assurance was carried out by Deloitte Haskins & Sells LLP (except waste intensity in terms of physical output)

## 9. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes

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

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

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

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

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

Sl. 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.
Not applicable			

**11. 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
Not applicable					

**12. 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**

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
Not applicable				

**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**

**(i) Name of the area:** Parawada & Atchutapuram (in the Anakapalli district, Andhra Pradesh)

**(ii) Nature of operations:** Manufacturing of Active Pharmaceutical Ingredients (API) and Formulations

**(iii) Water withdrawal, consumption and discharge:**

Parameter	FY 26 (Current Financial Year)	FY 25 (Previous Financial Year)
<b>Water withdrawal by source (in kiloliters)</b>		
(i) Surface water	Nil	Nil
(ii) Groundwater	Nil	Nil
(iii) Third party water	16,63,049	15,68,994
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
<b>Total volume of water withdrawal (in kiloliters)</b>	16,63,049	15,68,994
<b>Total volume of water consumption (in kiloliters)</b>	10,46,970	999,103
<b>Water intensity per rupee of turnover (Water consumed / turnover)</b>	0.000017 KL / rupee	0.000019 KL / rupee
<b>Water intensity (optional)</b> - the relevant metric may be selected by the entity		
<b>Water discharge by destination and level of treatment (in kiloliters)</b>		
(i) Into Surface water	-	-
- No treatment		
- With treatment - please specify level of treatment		
(ii) Into Groundwater	-	-
- No treatment		
- With treatment - please specify level of treatment		
(iii) Into Seawater	-	-



Parameter	FY 26 (Current Financial Year)	FY 25 (Previous Financial Year)
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	6,16,079	5,69,891
(v) Others	-	-
- No treatment		
- With treatment – please specify level of treatment		
<b>Total water discharged (in kilolitres)</b>	<b>6,16,079</b>	<b>5,69,891</b>

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

No

## 2. Please provide details of total Scope 3 emissions & its intensity

Parameter	Unit	FY 26 (Current Financial Year)	FY 25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	5,89,356	3,30,036
Total Scope 3 emissions per rupee of turnover		0.0000096	0.0000063
Total Scope 3 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

## 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

## 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:

Sl. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative (Saving/ conservation)
1	During year, a total of 37,053 tons of steam was procured from a neighbouring industry, which is a by-product of the waste heat recovery boiler. This initiative contributed to a decrease in coal consumption and resulted in an approximate reduction of 88,753 TCO2e emissions.		737 GJ 88,753 TCO2e
2	Renewable energy usage from both captive solar power and PPA		10,913 GJ
3	Installed on/off control valves for temperature control in specified AHU's to achieve energy optimization		864 GJ
4	Efficient Cooling Tower Management- Incorporating Variable Frequency Drives (VFDs) and temperature controls in cooling tower fans has led to substantial energy.		2,050 GJ
5	Energy Efficient Lighting- Across all our facilities, have transitioned to energy-efficient LED lighting, not only lowering energy consumption but also contributing to a more sustainable lighting solution.		806 GJ
6	Established a connecting pipeline from Utility-1 to Utility-2 and operated a single chiller for both MB-5 and MB-6A, as well as MB-4, for the past four months. Individual chillers can be activated whenever the load increases. The screw chiller has been replaced with a centrifugal chiller, which is highly energy efficient and contributes to energy conservation.		717 GJ
7	Two brine chilling plants have been stopped by optimizing the process and parameters, installing the pressure control pumps and VFD for CT fans, Timer for lights etc..		4,887 GJ
8	Installed new IE3 pumps, which are high-efficiency pumps compared to IE1 and IE2. Additionally, we are planning to install or replace IE4 and IE5 pumps in the coming years to conserve more energy throughout our operations.		1,361 GJ
9	Energy optimization ( Installed on/off control valves for specified AHU's )		104 GJ
10	Installation of VFD, thermostats, Centrifugal chiller, EC Blower etc..		4,074 GJ

Sl. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative (Saving/ conservation)
11	New Pre-treatment plant rinsing water diverted to input APIIC water tank via ponds.		12,775 KL
12	Steam Condensate from MEE and Reject water from blocks is reused to boiler, cooling towers, gardening, etc. The steam condensate trap line is routed to the boiler feed water tank		15,053 KL
13	The wastewater from LTDS is directed to Unit-8 CETP for reverse osmosis treatment, and the treated wastewater is subsequently returned to the respective units for reuse.		87,600 KL
14	The Bio ETP outlet is currently undergoing treatment in the RO system at our CETP Unit 8. The treated RO water is utilized for cooling tower makeup and boiler feed, thereby reducing the need for fresh water in the cooling tower.		1,800 KL
15	Fresh water saved by utilizing softener backwash water to develop greenery in and around plant premises.		4,575 KL
16	Water savings from the purchased steam from neighbouring industry		37,054 KL

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

Yes, the Company enforces procedure EHS 041: Business Continuity Plan (BCP) to safeguard core operations against disruptions. Under this framework, Functional Heads collaborate with domain experts to identify risks, implement proactive control measures, and design robust recovery strategies. To ensure operational readiness, each function conducts annual BCP testing, and the logged findings are formally reviewed by the Management Review Committee to strengthen corporate governance.

Concurrently, every manufacturing unit maintains a localized On-site Emergency Management Plan (OSEP) for disaster management. Grounded in quantitative risk assessments and Hazard Analysis and Risk Assessment (HARA), the plan establishes a clear emergency organogram detailing personnel roles for scenarios like fire, explosions, or toxic releases. Units maintain dedicated mitigation resources and run periodic mock drills to audit performance, identify operational gaps, and maximize safety.

**6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard**

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

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

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

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

65% of key value chain partners were assessed for Environmental impact as part of sustainability evaluation.

**8. How many green credits have been generated or procured:**

**a. By the listed entity**

**b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners**

None in FY 2025-26



## 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: 7

#### 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.

Sl. No.	Name of the trade and industry chambers/ associations	State/ National
1	Confederation of Indian Industry	National
2	Pharmaceuticals Export Promotion Council of India	National
3	Bulk Drugs Manufacturers Association	State
4	JNPC Manufacturers Association	State
5	Indo American Chamber of Commerce, Hyderabad	State
6	Indian Drug Manufacturers Association	National
7	Federation of Indian Chambers of Commerce and Industry	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
NA	NA	NA
NA	NA	NA

### Leadership Indicators

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

S. No.	Public Policy Advocated	Method resorted for such advocacy	Whether information available in public domain (Yes/No)	Frequency of review by Board (Annually/Half Yearly/Quarterly, others- please specify)	Web link if available
	Nil	Nil	Nil	Nil	Nil

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

### Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes / No)	Relevant Weblink
Nil					

#### 2. Provide information on project (s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
NA	NA	NA	NA	NA	NA	NA

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

Any major activities are undertaken by the Company in discussion and agreement with the community members. In case of any grievances, the community leaders can reach out to the Company's point of contact (POC) at each of the units. The POC is directly accessible to the community to address any concerns that may arise. Depending on the nature of complaint, relevant stakeholders are engaged to resolve any issue.

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

Particulars	FY 26 (Current Financial Year)	FY 25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	13%	11%
Directly from within India	71%	67%

Note:

- The boundary for reporting of MSMEs/small producers is Indian suppliers and for the input materials sourced directly from within India is global suppliers.
- Limited assurance has been carried out by Deloitte Haskins & Sells LLP on the above indicator.

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

Location	FY 26 (Current Financial Year)	FY 25 (Previous Financial Year)
Rural	93%	93%
Semi-urban	NIL	NIL
Urban	NIL	NIL
Metropolitan	7%	7%

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

Note:

- Numbers mentioned above are specific to India locations geography.
- Classification is based on the RBI Guidelines and Census 2011
- Limited assurance has been carried out by Deloitte Haskins & Sells LLP on the above indicator.

**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
NA	NA

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

S. No.	State	Aspirational District	Amount spent (In INR)
Nil			

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

The Company do not have a Preferential Procurement Policy, as the Company do not discriminate on any basis while selecting our suppliers and provide equal opportunities for engagement to all potential suppliers. However, the Company encourages working with local suppliers or suppliers that are close to our facilities (including small-scale industries).

**(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**

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

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

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	% of beneficiaries from vulnerable and marginalized groups
(i)	<b>Promoting health care, eradicating hunger &amp; Water Plant</b>		
	Pure Little Hearts Foundation	100	100%
	Hrudaya Cure A Little Heart Foundation	41	100%
	Bal Arogya Samvardhan	6	100%
	Water Plant	Group of people	
	Cure SMA Foundation of India	Group of people	
(ii)	<b>Promoting Education</b>		
	Construction of 200 PAX Auditorium at Andhra University	Group of people	100%
	Abhaya Foundation	120	100%
	Special Repairs to Govt Social Welfare Girls Hostel at Parawada	100	100%
	Repairs for Govt Polytechnic College, Narsipatnam	180	100%
	Repairs & renovation to the Govt BC Boys Hostel, Koruwada Vill.	Group of Students	100%
(iii)	<b>Promoting gender equality</b>		
	Seaweed rafts Installed at Tantadi Beach for Self Help Group Women	50	100%
(iv)	<b>Ensuring environmental sustainability</b>		
	ICRISAT	Group of people	
	TTD Gardens Maintenance	Group of people	
	Garbage Vehicle to Ramannapalem Grama Panchayat	Group of people	
	Gowsala - Shri Kalpavruksha Kamadhenu Welfare Trust	Group of rescued herd	
	Hydraulic for Garbage Vehicle to Gorlivanipalem Grama Panchayat	Group of people	
	Rejuvenation of Yerra Cheruvu & Park at Kotturu	Group of people	
(v)	<b>Promoting heritage</b>		
	Anakapalli Utsav -Dist Collector Anakapalli	Group of people	
	Sangitanjaly Foundation	Group of people	
	Pandit Jasraj Cultural Foundation	Group of people	
	Sri Chandrasekharendra Sangeetha Educational Society	Group of people	
	Anakapalli Utsav -Dist Collector Anakapalli	Group of people	
(vi)	<b>Promoting Sports</b>		
	Financial Support for Golf Player	1	
(vii)	<b>Rural Development projects</b>		
	Laurus Skill Development Centre	Group of people	
	Construction of Annavaram Temple Tensile roof shed	Group of people	
	Beautification of Kaleshwaram - ECKO Design Studio	Group of people	
	Construction of Secreteriat Buildings - Muncipal Admn Dept, Yellamanchili	Group of people	
	Supply & Fixing of Furniture @ Fire Station Anakapalli	Group of people	
	R & B Department, Yellamanchili - Jungle Clearance	Group of people	
	Financial assistance for Painting & Electrical works to DPO Building in visakapatnam	Group of people	

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

#### Essential Indicators

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

The Company's email id is publicly disclosed for raising any consumer complaints. On receipt of the any complaint, the same is being investigated by the relevant function/ department, and thereafter, appropriate feedback will be provided to the complainant.

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

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

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

Particulars	FY 26 ( Current Financial Year )		Remarks	FY 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	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Restrictive trade practices	Nil	Nil	NA	Nil	Nil	NA
Unfair trade practices	Nil	Nil	NA	Nil	Nil	NA
Other	Nil	Nil	NA	Nil	Nil	NA

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

Particulars	Number	Reasons for recall
Voluntary recalls	Nil	NA
Forced recalls	Nil	NA

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

The Company has internal policy/ procedures related to Information Systems Security and the policies are also available on the intranet platform of the Company. The Company also has Information Technology Policy, which inter alia also gives guidelines about the information security and the same is available on the website of the Company at the link, [https://www.lauruslabs.com/images/pdfs/IT\\_POLICY.pdf](https://www.lauruslabs.com/images/pdfs/IT_POLICY.pdf). The policy related to data privacy is available on the website of the Company and is available at the link, [https://www.lauruslabs.com/Investors/PDF/Policies/LLL\\_updated-privacy-policy-26.09.2025.pdf](https://www.lauruslabs.com/Investors/PDF/Policies/LLL_updated-privacy-policy-26.09.2025.pdf).

**6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services**

Not applicable

**7. Provide the following information relating to data breaches:**

- Number of instances of data breaches - Nil
- Percentage of data breaches involving personally identifiable information of customers - Nil
- Impact, if any, of the data breaches - NA

*Note: Limited assurance has been carried out by Deloitte Haskins & Sells LLP on the above indicator.*

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

The information related to Company's products is available on our website at <https://www.lauruslabs.com/>.

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

The Company ensures appropriate product labelling based on the regulatory requirements, to educate the customer 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**

The Company ensures appropriate and responsible disclosure with respect to the description of its products, and such other relevant information including risks about the product, as may be required statutorily, so that the customers can exercise their freedom to use it in a responsible manner.

**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 display the product information on the product as mandated as per the applicable local laws or as per the respective customer requirements. The Company engages with its customers on an ongoing basis and conducts methodical research on their satisfaction with respect to its products.

# Assurance Report

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

To the Board of Directors  
of **LAURUS LABS LIMITED**

**1.** We have undertaken to perform limited assurance engagement, for LAURUS LABS LIMITED (the "Company") vide our engagement letter dated April 02, 2026, in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information") in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Company's Business Responsibility and Sustainability Report (the "BRSR Report") included within the Integrated Annual Report (the "IAR") of the Company for the year ended March 31, 2026. This engagement was conducted by a multidisciplinary team including assurance practitioners, environmental engineers and specialists.

### **2. Identified Sustainability Information**

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

Our limited assurance engagement was with respect to the year ended March 31, 2026 information only unless otherwise stated and we have not performed any procedures with respect to any other elements included in the BRSR Report and, therefore, do not express any conclusion thereon.

### **3. Criteria**

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

- Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended; and
- Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 (the "SEBI Master Circular").

### **4. Management's Responsibility**

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information including the reporting boundary of the BRSR Report, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the BRSR Report and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

### **5. Inherent limitations**

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

### **6. Our Independence and Quality Control**

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

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

### **7. Our Responsibility**

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



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

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

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

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

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

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

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

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company's management, including Environment Health and Safety team, finance team, compliance team, human resources team amongst others and those

with the responsibility for preparation of the BRSR Report;

- Obtained an understanding of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at plants on a sample basis. Our procedures did not include evaluating the suitability of design, obtaining evidence about their implementation or testing operating effectiveness of particular control activities;
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures;
- Reviewed the key assumptions, emission factors and methodologies used for calculation of Greenhouse Gas (the "GHG") emissions;
- Reviewed the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis; and
- Reviewed the consolidation for plants on a sample basis and corporate office under the reporting boundary for ensuring the completeness of data being reported.

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

## 8. Exclusions

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

- Operations of the Company other than the Boundary mentioned in the Identified Sustainability Information listed in Appendix I;
- Aspects of the Report and the data/information (qualitative or quantitative) other than the Identified Sustainability Information;
- Data and information outside the defined reporting period i.e. the financial year ended March 31, 2026; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

## 9. Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified

Sustainability Information listed in Appendix I and presented for the year ended March 31, 2026 in the BRSR Report are not prepared, in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

#### 10. Restriction on use

Our Limited Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Limited Assurance report should not be used for

any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

**For Deloitte Haskins & Sells LLP**

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

**Pratiq Shah**

Partner

Place: Mumbai  
Date: May 19, 2026

Membership No. 111850  
UDIN: 26111850AQIRYK7193



## APPENDIX I

Identified Sustainability Information subject to Limited Assurance

### BRSR Core Indicators subject to Limited assurance

The boundary for assurance is on standalone basis.

Sr. No	Reporting Standard Reference	Description of Indicator
<b>Section C: Principle [P] Wise Performance Disclosures - Essential Indicators [E]</b>		
1	P-1 [E], Question 8	Number of days of accounts payables ( (Accounts payable *365) / Cost of goods/services procured)
2	P-1 [E], Question 9	Open-ness of business: Details of concentration of purchases and sales with trading houses and with dealers/distributors respectively, and with related parties along-with loans and advances & investments, with related parties.
3	P-3 [E], Question 1 (c)	Spending on measures towards well-being of employees and workers (including permanent and other than permanent)
4	P- 3 [E], Question 11	Details of safety related incidents: Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) (employees and workers) Total recordable work-related injuries (employees and workers) - No. of fatalities (employees and workers) - High consequence work-related injury or ill-health (excluding fatalities) (employees and workers)
5	P-5 [E], Question 3 (b)	Gross wages paid to females as % of total wages paid by the entity
6	P-5 [E], Question 7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 - Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) - Complaints on POSH as a % of female employees / workers - Complaints on POSH upheld
7	P-6 [E], Question 1	Details of total energy consumption (in Joules or multiples) and energy intensity: - Total energy consumed from renewable sources - Total energy consumption from non-renewable sources
8		- Total energy consumed
9		Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)
10	P-6 [E], Question 3	Water withdrawal by source (in Kiloliters) - Surface water, Groundwater, Third-Party Water, - Seawater/desalinated water, Others - Total volume of water withdrawal (in Kiloliters) - Total volume water consumption (in Kiloliters)
11		Water intensity per rupee of turnover (Total water consumption / Revenue from operations) Water intensity per rupee of turnover adjusted for PPP (Total water consumption / Revenue from operations adjusted for PPP)
12	P-6 [E], Question 4	Water Discharge by destination and level of treatment (in Kiloliters)
13	P-6 [E], Question 7	Greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity - Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)
14		- Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)
15		- Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) - Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)

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