

Date: September 09, 2024

To The Manager, Listing Department, National Stock Exchange of India Limited, (NSE) Exchange Plaza, C-1, Block-G, Bandra-Kurla Complex, Bandra (E), Mumbai – 400 051.	To The Manager, The Department of Corporate Service, BSE Limited, (BSE) 25 th Floor, Phiroze Jeejeebhoy Tower, Dalal Street, Fort, Mumbai – 400 001.
Scrip Code – LINCOLN	Scrip Code – 531633

Dear Sir / Madam,

Sub: Submission of Business Responsibility and Sustainability Report (“BRSR”) under Regulation 34(2) (f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 (“SEBI LODR Regulations”).

Pursuant to Regulations 34(2) (f) of SEBI LODR Regulations, we are submitting herewith the Business Responsibility and Sustainability Report (“BRSR”) for the Financial Year 2023-24, which forms part of the Annual Report for the Financial year 2023-24, submitted to the Exchanges.

The same is also available on the website of the Company at www.lincolnpharma.com.

We request you to kindly take the above information on your record.

Thanking you,

Yours faithfully,
For Lincoln Pharmaceuticals Limited

Trusha Shah
Company Secretary &
Compliance Officer

Encl: a/a

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Phone : +91-79-4107 8000 | Fax : +91-79-4107 8062 | CIN L24230GJ1995PLC024288
E-mail : info@lincolnpharma.com | Website : www.lincolnpharma.com

Factory : 10, 12, 13, Trimul Estate, Near Khatraj Chokadi, P.O. Khatraj-382721.
Ta. : Kalol, Dist. Gandhinagar, (Guj.) | Phone : +91-79-49135000 | E-mail : khatraj@lincolnpharma.com



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

(Pursuant to Regulation 34 (2) (f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015)

SECTION A: GENERAL DISCLOSURE:

I. Details of the Listed Entity

Sr. No.	Particulars	Company Information
1.	Corporate Identity Number (CIN) of the Company	L24230GJ1995PLC024288
2.	Name of your Company	Lincoln Pharmaceuticals Limited
3.	Year of Incorporation	20-01-1995
4.	Registered Office address	“LINCOLN HOUSE”, Behind Satyam Complex, Science City Road, Sola, Ahmedabad – 380 060, Gujarat, India.
5.	Corporate Address	Same as above
6.	E-Mail ID	investor@lincolnpharma.com
7.	Telephone	079-41078081
8.	Website	www.lincolnpharma.com
9.	Financial Year reported	April 01, 2023 to March 31, 2024
10.	Name of the stock exchange(s) where shares are listed	BSE Ltd. (Bombay Stock Exchange) and the National Stock Exchange of India Ltd. (NSE).
11.	Paid-up capital	₹ 2,002.97 Lakhs
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the Business Responsibility and Sustainability Report	Name: Ms. Trusha K. Shah Designation: Company Secretary Telephone no.: 079-41078081 Email ID: trushashah@lincolnpharma.com
13.	Reporting boundary	Standalone Basis
14.	Name of Assurance Provider	Not Applicable
15.	Type of Assurance Provider	Not Applicable

II. Product/Services sold by the entity:

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing & Trading	Chemical and chemical products, pharmaceuticals, medicinal chemical and botanical products	100%

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

SR No.	Product/Service	NIC Code (last 3 digits)	% of Total Turnover contributed
1.	Manufacturing and trading of pharmaceuticals products like medicines, injections and other related products	210	100%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	2	1	3
International	Nil	Nil	Nil

19. Markets Served by the Entity:

1. No. of Locations:

Locations	Number
National (No. of States)	26
International (No. of Countries)	60

2. What is the contribution of exports as a Percentage of the total turnover of the Entity? - 62.44%

3. A brief on types of Customers - Customers are important stakeholders in our business.

Our company's customer base includes:

- Super Stockists,
- Medical agency,
- Health Care Professionals ('HCPs'),
- Hospitals and Government Institutions to whom your company sells its products.

IV. Employees

20. Details as on end of Financial Year:

a. Employees and workers (including differently abled):

S.No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	1687	1588	94.13%	99	5.87%
2.	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	Total employees (D + E)	1687	1588	94.13%	99	5.87%
WORKERS						
4.	Permanent (F)	Nil	Nil	Nil	Nil	Nil
5.	Other than Permanent (G)	232	126	54.31%	106	45.69%
6.	Total workers (F + G)	232	126	54.31%	106	45.69%

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of Women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	0	-
Key Management Personnel (other than Executive Directors)	2	1	50.00%

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

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	42.52%	42.72%	42.53%	33.37%	46.24%	33.42%	32.30%	34.04%	32.95%
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

Sr No.	Name of the holding/subsidiary/ associate companies/ jointventures (A)	Indicate whether it is a holding/Subsidiary/ Associate/or 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.	Zullinc Healthcare LLP	Wholly Owned Subsidiary	100%	No

VI. CSR Details:

24. (i) CSR is applicable as per section 135 of Companies Act, 2013. Your company's total spending on CSR is 2% of the average net profit in the previous three financial years. The CSR expenditure for the reporting year is INR 193.19 lakhs.
- (ii) Turnover: INR 58,054.96 Lakhs
- (iii) Net worth: INR 59,283.59 lakhs

The detailed report on the CSR programmes undertaken during the year has been provided in Annexure 'D' to the Director's Report.

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 2023-24			FY 2022-23		
		Current Financial Year			Previous Financial Year		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes (Ref. Note 1)	Nil	Nil	NA	Nil	Nil	NA
Investors (other than shareholders)	*Yes	Nil	Nil	NA	Nil	Nil	NA
Shareholders	Yes (Ref. Note 2)	Nil	Nil	NA	Nil	Nil	NA
Employees and workers	Yes (Ref. Note 3)	Nil	Nil	NA	Nil	Nil	NA
Customers	Yes (Ref. Note 4)	Nil	Nil	NA	Nil	Nil	NA
Value Chain Partners	*Yes	Nil	Nil	NA	Nil	Nil	NA
Other (please specify)	-	Nil	Nil	NA	Nil	Nil	NA

*The Whistle Blower policy of the Company also includes all the stakeholders of the Company and accordingly the grievance of all the stakeholders are covered under the said policy. The Whistle Blower policy is available on the website of the Company at

<https://lincolnpharma.com/Investor/Disclosures%20under%20Regulation%2046%20of%20the%20LODR/5%20Details%20of%20establishment%20of%20Whistle%20Blower%20Policy.pdf>

Notes:

1. The CSR team makes frequent field visits, discusses any issues directly with the beneficiaries and NGO partners, and takes corrective and preventive actions.
2. Shareholders Complaints are dealt by the Secretarial Department of the Company and its reporting on quarterly basis are done with Stock Exchanges where the shares of the Company are listed.
3. Employees of the Company may report their grievances / complaints to their respective Head of Departments / immediate superior which is escalated to the HR department of the Company in case of non-satisfactory resolution.
4. Customers Complaints are dealt with by a separate team and are resolved within the committee time.

26. Overview of the Entity's Material Responsible Business Conduct Issues

Material Issues	Risk / Opportunity	Rationale for Identifying as Risk	Management Approach	Implications of the Risk or Opportunity (Negative/Positive)
Product Quality	Risk	Not providing high standard of quality products adversely impact the health & safety of patients. Other consequences like financial, reputational can become critical aspects for the company.	The Company deliberately invests towards manufacturing high quality products considering it as priority and commitment.	Negative
Human Rights	Risk	Desecrations of human rights can lead to reputational damages and negative impact with public relations.	The Company along with our value chain are committed to support the human rights. Hence company work with our business Partners along the value chain to prevent or mitigate human rights risks.	Negative

Material Issues	Risk / Opportunity	Rationale for Identifying as Risk	Management Approach	Implications of the Risk or Opportunity (Negative/Positive)
Employee Safety	Risk	Hazardous chemicals in the factories can impact health of workers.	The Company is continuously makes efforts to identify unsafe acts and has taken utmost care of their employees, workers by providing medical check-ups at regular intervals. For additional women safety, they have policy on "prevention of sexual harassment".	Negative
Business Ethics & Corporate Governance	Opportunity	Performance of the company in unethical way can damage the reputation and further leads to loss of customers.	Company is serving principles of good corporate governance and value of ethics in the organisation to their employees and workers by conducting various trainings and programmes.	Negative
Climate Change	Risk	Sudden change in climate could increase the business risk which may affect the operation and profits of the organisation.	To identify risk and control measures for the sudden climate change and to create an infrastructure to address the extreme weather condition.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES:

Sr. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7*	P8	P9
Policy and Management Processes										
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	NA	Y	Y
	b. Whether your entity's policy Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	NA	Y	Y
	c. Web link of the policies, if available	<ul style="list-style-type: none"> - P1,P2:-Code Of Practices And Procedure For Fair Disclosure Of Unpublished Price Sensitive Information: https://www.lincolnpharma.com/Investor/ Disclosures%20under%20Regulation%2046%20of%20the%20LODR/4.%20Code%20of%20Conduct%20of%20Board%20of%20Directors%20and%20Senior%20Management%20Personnel.pdf - P1,P4:-Dividend distribution policy. Link: https://www.lincolnpharma.com/Investor/ Disclosures%20under%20Regulation%2046%20of%20the%20LODR/8.%20Dividend%20Distribution%20Policy.pdf?t=1676643338 - P1,P4,P5:-Whistle Blower Policy: https://www.lincolnpharma.com/Investor/ Disclosures%20under%20Regulation%2046%20of%20the%20LODR/5.%20Details%20of%20establishment%20of%20Whistle%20Blower%20Policy.pdf 								

Sr. Disclosure Questions No.	P1	P2	P3	P4	P5	P6	P7*	P8	P9
	<ul style="list-style-type: none"> - P4,P6,P7:-Corporate Social Responsibility Policy: https://www.lincolnpharma.com/Investor/Other%20Policies/1.%20Corporate%20Social%20Responsibility%20(CSR)%20Policy.pdf?_t=1681216146 - P1,P4:-Policy on related Party Transactions: https://www.lincolnpharma.com/Investor/Disclosures%20under%20Regulation%2046%20of%20the%20LODR/6.%20Policy%20on%20Related%20Party%20Transactions.pdf - P4:-Policy on determination of materiality of events and Information: https://www.lincolnpharma.com/Investor/Disclosures%20under%20Regulation%2046%20of%20the%20LODR/20.%20Policy%20for%20determination%20of%20materiality%20of%20events.PDF?_t=1693024196 - P1,P8:-Nomination & Remuneration Policy: https://www.lincolnpharma.com/Investor/Disclosures%20under%20Regulation%2046%20of%20the%20LODR/13.%20Nomination%20and%20Remuneration%20Policy.pdf?_t=1676711629 - P1,P9:-Archival Policy: https://www.lincolnpharma.com/Investor/Other%20Policies/Archival-Policy.pdf?_t=1677740999 								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	NA	Y	Y
3. Do the enlisted policies extend to your value chain partners?	No								
4. Name of the national and international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	EU-GMP, WHO-GMP, TGA, ISO-9001:2015, ISO-14001:2015 and ISO-45001:2018 certifications for Khatraj plant and WHO-GMP Certified; BOMRA Certified; ISO 9001:2015; ISO-14001:2015 and ISO-45001:2018 Certified. for Mehsana plant.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Water waste reduction and Health & wellbeing of employees and workers in the organisation by the year 2030.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA	NA	NA	NA	NA	NA	NA	NA	NA
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.	The insight of sustainable development has taken centre stage in the era of global challenges. We firmly believe in participating as responsible corporate citizen with others for the nation's growth by maintaining healthy environment and to take appropriate action against the Environmental, Social and Governance challenges. Further, as a corporate, we are persist in driving initiatives for the benefit of different segments of the society, by providing all the basic, educational and health related needs to poor, needy, deprived, underprivileged and differently abled persons.								

Sr. No.	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/policies.	Name: Mr. Mahendra G. Patel Designation: Managing Director DIN: 00104706 Email id: cs@lincolnpharma.com									
9.	Does the entity have a specified Committee of the Board / Director responsible for decision making on sustainability issues? If yes, provide details	Yes, your company's Risk Management committee has been provided with the mandate of managing all issues with respect to sustainability and Environment, Social and Governance (ESG) issues.									
10.	Details of Review of NGRBCs by your company:										
	Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board					Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)				
		P	P	P	P	P	P	P	P	P	
		1	2	3	4	5	6	7	8	9	
	Performance against policies and follow up action	During the Quarterly Committee meetings, members of the committee review the policy and set the applicable objectives.					Quarterly				
	Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company has vigorous management system to track the applicable compliance. During the year, no penalty or fine were levied on the company with relevance to the principles.					Monthly				
11.	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9	
		The independent audit has not been carried out by external agency. However, the policies, if required, are evaluated in-house, from time to time and updated whenever necessary.									
	* Presently, the Company is not actively engaged in influencing any public and regulatory policy.										
12.	If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:										
	Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9	
	The entity does not consider the Principles material to its business (Yes/No)										
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)										
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)										
	It is planned to be done in the next financial year (Yes/No)										
	Any other reason (please specify)										

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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	% of persons in a respective category Covered by the Awareness Programmes
Board of Directors	2	Corporate Governance, Business growth and quality products Mfg.	80%
Key Managerial Personnel	2	Leadership and skill development	100%
Employees other than Board of Directors and KMPs	4	Work ethics and Skill Development	52%
Workers	3	Technical, Health & Safety	82%

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

Monetary					
Monetary Category	NGRBC Principle	Name of Regulatory/ Enforcement Agencies/ Judicial Institutions	Amount (in INR)	Brief of the Case	Has an Appeal been preferred?
Penalty/ Fine	Principle-1	National Stock Exchange of India Limited and BSE Limited	4,89,700/- each	The Company has delayed complied with Regulation 17(1) of SEBI (LODR) Regulations 2015 as the composition of Board was not in compliance with the Regulation till 25.05.2023. Both the Exchanges (i.e NSE & BSE) has imposed fine of ₹ 1,65,200 for Quarter ended March-23 and ₹ 3,24,500 for Quarter ended June-2023 respectively on the Company. However, The Company has paid the requisite fine.	NO
Compounding Fee			NIL		
Non-Monetary					
Monetary Category	NGRBC Principle	Name of Regulatory/ Enforcement Agencies/ Judicial Institutions	Amount (in INR)	Brief of the Case	Has an Appeal been preferred?
Imprisonment			NIL		
Punishment			NIL		

- 3) Of the instances disclosed in Question 2 above, details of the Appeal/Revision preferred in cases where monetary or non-monetary action has been appealed : Not Applicable
- 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. : No
- 5) Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption.

There were no instances of disciplinary action against Directors/KMPs/employees/workers for FY 2023-24 and FY 2022-23.

- 6) Details of complaints with regard to conflict of interest.

All related party transactions are pre-approved by the Audit Committee and the Board of Directors. No complaints with regard to conflict of interest were received in FY 2023-24.

- 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:

During FY 2023-24, there were no such reported cases on the Company.

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Number of days of accounts payable	69 days	57 days

- 9) Openness of business:

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

Parameter	Metrics	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Concentration of purchases	a) Purchases from trading houses as % of total purchases	9.37%	11.77%
	b) Number of trading houses where purchases are made	110	120
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	53.77%	47.32%
Concentration of Sales	a) Sales to dealers/distributors as % of total sales	Nil	Nil
	b) Number of dealers/distributors to whom sales are made	Nil	Nil
	c) Sales to top 10 dealers/ distributors as % of total sales to dealers/distributors	Nil	Nil
Share of RPTs in	a) Purchases (Purchases with related parties/total purchases)	Nil	Nil
	b) Sales (Sales to related parties/Total Sales)	Nil	Nil
	c) Loans & advances (Loans & Advances given to related parties/Total loans & advances)	Nil	Nil
	d) Investments (Investments in related parties/ Total Investments made)	0.036%	0.055%

LEADERSHIP INDICATORS

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

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	Quality Products, Ethics & Governance	40%

2) Processes in place to avoid/ manage conflict of interests involving members of the Board:

- Yes, Lincoln has processes in place to avoid/manage conflicts of interests involving members of the Board. Directors are required to disclose their interests upon appointment and promptly update any changes throughout the fiscal year, ensuring transparency and accountability in governance.
- Company has implemented a policy for identifying Material Related Party Transactions. This policy serves as a safeguard against conflicts arising from directors' involvement in external entities or other business engagements. All related party transactions undergo scrutiny by the Audit Committee, ensuring compliance with principles and standard business practices.
- Independence declarations from Independent Directors, as mandated by Section 149(7) of the Companies Act, 2013 and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, further underscore their autonomy and impartiality.
- Annual evaluations conducted by the Board reaffirm their independence status, aligning with statutory provisions and reinforcing the company's commitment to sound governance practices. Furthermore, Independent Directors affirm their ability to discharge their duties objectively and independently, as stipulated by Regulation 25(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

I. Code Of Practices And Procedure For Fair Disclosure:

<https://www.lincolnpharma.com/Investor/Disclosures%20under%20Regulation%2046%20of%20the%20LODR/4%20Code%20of%20Conduct%20of%20Board%20of%20Directors%20and%20Senior%20Management%20Personnel.pdf>

II. Policy on related Party Transactions:

<https://www.lincolnpharma.com/Investor/Disclosures%20under%20Regulation%2046%20of%20the%20LODR/6%20Policy%20on%20Related%20Party%20Transactions.pdf>

III. Code of conduct for Board of Directors & Senior Management Personnel:

<https://www.lincolnpharma.com/Investor/Disclosures%20under%20Regulation%2046%20of%20the%20LODR/4%20Code%20of%20Conduct%20of%20Board%20of%20Directors%20and%20Senior%20Management%20Personnel.pdf>

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

ESSENTIAL INDICATORS

1) Percentage of capital expenditure (capex) investments in specific technologies to improve the environmental and to total capex investments made by the entity.

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	1.89%	1.95%	Improvement in medicine effectiveness
Capex	0.04%	0.80%	health & safety Improvement.

2) Does the entity have procedures in place for sustainable sourcing? (Yes/ No). If yes, what percentage of inputs were sourced sustainably?

Your company is committed to adopting sustainable practices across the lifecycle of our product. We are dedicated on working with vendors and suppliers to reduce the environmental impacts of sourcing. Further we have ensured to procure maximum raw materials from ISO 9001 certified sources.

- 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.
- (a) Your company is providing life saving drugs at affordable cost thus our constant approach is to reduce the waste. Even if any plastic waste generated then the Company handles, processes and disposes plastic waste generated in line with the EPR plan submitted to the Central Pollution Control Board.
- (b) 100% e-waste is sold to authorised vendors.
- (c) any reusable hazardous waste will be channelized for recycling and not usable waste is sent to secured landfills.
- (d) Other non-hazardous waste such as boiler ash, biomedical waste are sent back to recyclers, manufacturers & authorised management facility.
- 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:
- Yes, EPR is applicable to the Company's activities. The Company handles, processes and disposes plastic waste generated in linewith the EPR plan submitted to the Central Pollution Control Board.

LEADERSHIP INDICATORS

- 1) Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products?
No, the company has not undertaken any Lifecycle Perspective / Assessments for any of its products for FY 2023-24.
- 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
N.A.	N.A	N.A

- 3) Percentage of recycled or reused input material to total material (by value) used in production: Not Applicable as the company manufactures lifesaving drugs hence to maintain good practice, company does not use recycled or reused input materials.
- 4) Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed of:NIL

	FY2023-24 Current Financial Year			FY2022-23 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
	Plastics (including packaging)					
E-waste		NIL			NIL	
Hazardous waste						
Other waste						

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

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

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

ESSENTIAL INDICATORS

1) Details of measures for the well-being of employees and workers.

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)
Permanent employees											
Male	1588	1588	100	1588	100	Nil	Nil	Nil	Nil	Nil	Nil
Female	99	99	100	99	100	Nil	Nil	Nil	Nil	Nil	Nil
Total	1687	1687	100	1687	100	Nil	Nil	Nil	Nil	Nil	Nil
Other than Permanent employees											
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

b. Details of measures for 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)
Permanent workers						
Male	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil	Nil
Other than Permanent workers						
Male	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil	Nil

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the company	NIL	NIL

2) Details of retirement benefits, for Current FY and Previous Financial Year:

S. No.	Benefits	FY 2023-24 (Current FY)			FY 2022-23 (Previous FY)		
		No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	Deducted and deposited with the authority (Y/N/N.A.)
1.	PF	90.36%	100	Y	91.79%	100	Y
2.	Gratuity	38.35%	-	-	36.53%	-	-
3.	ESI	35.91%	-	Y	1.40%	-	Y
4.	Others-Please Specify	-	-	-	-	-	-

3) **Accessibility of workplaces:** Are the premises/offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard: Yes, the premises and 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:** No

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	N.A	N.A	N.A	N.A
Female	N.A	N.A	N.A	N.A
Total	N.A	N.A	N.A	N.A

6) **Is there a mechanism available to receive and redress grievances for employees and workers?**

	Yes/No	(If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes	Your company have a zero tolerance approach hence they ensures quick redressal of complaints and whole report is shared for review to the Directors on Quarterly basis. Further, all complaints with respect to cases of sexual harassment are addressed by the Internal Committee in timely manner.
Other than Permanent Workers	N.A	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total Employees/ Workers (A)	No. of Employees / Workers who are part of association(s) or Union (B)	% (B/A)	Total Employees/ Workers (A)	No. of Employees / Workers who are part of association(s) or Union (B)	% (B/A)
Male	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil
Total Permanent Employees	Nil	Nil	Nil	Nil	Nil	Nil
Male	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil
Total Permanent Workers	Nil	Nil	Nil	Nil	Nil	Nil

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

Category	FY 2023-24 (Current Financial Year)					FY 2022-23 (Previous Financial Year)				
	On Health and safety measures		On Skill upgradation			On Health and safety measures		On Skill upgradation		
	Total (A)	No. (B)	% (B / A)	No. (C)	% (C / A)	Total (D)	No. (E)	% (E / D)	No. (F)	% (F / D)
Male	1588	1318	83%	1402	88.29%	1558	1278	82.03%	1355	86.97%
Female	99	80	80.81%	85	85.86%	87	70	80.46%	76	87.36%
Total Permanent Employees	1687	1398	82.87%	1487	88.14%	1645	1348	81.95%	1431	86.99%
Male	Nil	Nil		Nil		Nil	Nil		Nil	
Female	Nil	Nil		Nil		Nil	Nil		Nil	
Total Permanent Workers	Nil	Nil		Nil		Nil	Nil		Nil	

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/ A)	Total (D)	No. (E)	% (E/ D)
Employees						
Male	1588	1220	76.83%	1558	1200	77.02%
Female	99	79	79.80%	87	70	80.46%
Total	1687	1299	77.00%	1645	1270	77.20%
Workers						
Male	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil	Nil

10) Health and safety management system:

- | | |
|--|--|
| <p>a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, what is the coverage of such a system?</p> | <p>Yes, the Company has a definite Occupational Health and Safety Management System. It covers all the employees from the different locations from which we operate.</p> |
| <p>b. What are the processes used to identify workrelated hazards and assess risks on a routine and non-routine basis by the entity?</p> | <p>The Company has Risk Management Committee that formulate risk management plan to ensure that management identifies, analyzes, and responds appropriately to risks that may adversely affect realization of an organization's business objectives.</p> |
| <p>c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)</p> | <p>Yes</p> |
| <p>d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)</p> | <p>Yes</p> |

11) Details of safety-related incidents

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
		Current Financial Year	Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

Your Company is conducting training programmes on regular intervals for all the employees and workers. Special training given to the employee/worker on his/her new joining to area about the risk and incidences as well as safety measures for their safety and well-being.

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	Remarks
1. Working Conditions	Nil	Nil	N.A	Nil	Nil	N.A
2. Health & safety	Nil	Nil	N.A	Nil	Nil	N.A

14) Assessments for the year:

% 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:

Not Applicable, as there were no incidents of this nature identified throughout the year.

LEADERSHIP INDICATORS

1) Does the entity extend any life insurance or any compensatory package in the event of death?

Yes, Accidental Life Insurance coverage is extended to your employees.

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

Payment of statutory dues is included as a contractual prerequisite with all value chain partners. Non-payment of statutory dues leads to termination of the agreement hence making sure that all our Value chain partners are remitting the statutory dues to the employee and the authority regularly.

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:

	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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	FY 2023-24 (Current Financial Year)	FY2022-23 (Previous Financial Year)
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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

5) Details on assessment of value chain partners.

% of value chain partners (by value of business done with such partners) that were assessed	
Health and safety practices	100
Working Conditions	100

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.

No corrective actions taken as no concerns were identified in the assessment.

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.

Your Company engages with a stakeholders to insights into their needs and expectations. Stakeholders engagement is required to achieve better outcomes. It engages with multiple stakeholder groups like Employees, Suppliers, Investors, Consumers, through different channels to understand their concerns and take constructive feedback to improve business strategy and business plans. Based on stakeholder’s requirement, meeting may be scheduled accordingly through suitable channel.

2) List stakeholder groups identified as key for the entity.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of Engagement	Purpose and Scope of Engagement including Key Topics and Concerns raised during Such Engagement
Investors	No	Email and Website, Annual General Meeting	Need Basis	2 Transparency 2 Corporate Governance 2 Compliances 2 Financial performances
Employees	No	Email and Meetings, Internal Communications	Quarterly	2 Safety and Health 2 Remuneration and Wages 2 Training Programmes 2 Work ethics and Skill Development
Suppliers & Contractors	No	Email and Meetings	Need Basis	2 Business growth 2 Timely Delivery & Payment 2 Product Quality 2 Cost of the Product
Government and Regulatory Bodies	No	Email and letters	Need Basis	2 Licence to manufacture 2 Government approval for the pricing 2 Government policies
Financial Institutions	No	Email and Meetings	Need Basis	2 return on investment

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.

To create a long term value & to grow our business, shareholder’s care and safety in addition to the taking care of environment is essential. For any issues raised by the stakeholder, consultation is delegated between Stakeholders and the Board through leadership team& further reviewed by CSR Committee.Our Company have a CSR Committee to review, monitor, and provide strategic direction to our CSR practices and social initiatives. During the periodic meetings, feedbacks of the stakeholders on environmental, or social impacts on Lincoln’s business, reputation, and operations shared with the boardfor their review and further required steps.

2) Has stakeholder consultation been used to support the identification and management of environment and social topics? If so, provide details of instances as to how the inputs received from stakeholders?

Yes. Stakeholders are assets of the Company hence any suggestion/feedback received from the stakeholder has been taken into considered by your company.Inputs from stakeholders improves ability to address environmental & social aspects, provide us guidance to deliver maximum value, enable us to meet the expectations of our employees and improve areas with respect to process and policies in timely manner.

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

Further our CSR activities majorly involves education, nutrition and healthcare which gives them abundant opportunity and growth. More details are mention under Annexure - II of the Directors Report.

Principle 5: Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B/ A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	1687	1603	95.02%	1645	1546	93.98%
Other than permanent	0	0	0	0	0	0
Total Employees	1687	1603	95.02%	1645	1546	93.98%
Workers						
Permanent	Nil	Nil	Nil	Nil	Nil	Nil
Other than permanent	232	215	92.67%	278	253	91.01%
Total Workers	232	215	92.67%	278	253	91.01%

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

Category	FY 2023-24 (Current Financial Year)					FY 2022-23 (Previous Financial Year)				
	Equal to Minimum Wage			More than Minimum Wage		Equal to Minimum Wage			More than Minimum Wage	
	Total (A)	No. (B)	% (B/ A)	No. (C)	% (C / A)	Total (D)	No. (E)	% (E/ D)	No. (F)	% (F / D)
Employees										
Permanent	1687	203	12.03%	1484	87.97%	1645	885	53.80%	760	46.20%
Male	1588	182	11.46%	1406	88.54%	1558	855	54.88%	703	45.12%
Female	99	21	21.21%	78	78.79%	87	30	34.48%	57	65.52%
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
Workers										
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
Other than Permanent	232	232	100%	Nil	Nil	278	278	100%	Nil	Nil
Male	126	126	100%	Nil	Nil	155	155	100%	Nil	Nil
Female	106	106	100%	Nil	Nil	123	123	100%	Nil	Nil

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

a) Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective categories	Number	Median remuneration/ salary/ wages of respective categories
Board of Directors (BoD)	4	48.66 lakhs	Nil	Nil
Key Managerial Personnel (KMP)	1	13.23 lakhs	1	2.46 lakhs
Employees other than BoD and KMP	1583	4.81 lakhs	98	4.35 lakhs

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Gross Wages paid to females	475.80 lakhs	426.03 lakhs
Total Wages	9,519.34 lakhs	8,757.91 lakhs
Gross wages paid to females as % of total wages	5.00%	4.86%

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

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

The Company continuously keeping an eye on the policies and programmes to address the issue related to human rights. Moreover, a report of complaints received and action taken to resolve that issues is shared to the board on quarterly basis for their review. Company also have a Whistle Blower Policy for reporting any non-compliance by internal employees.

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (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	Nil	Nil	Nil	Nil
Discrimination at Workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour/Forced Labour/ Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

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

	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Female Employees/Workers	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

Any form of harmful act against individuals reporting legitimate concerns will not be tolerated in our company. Those who engage in aiming such individuals will be subject to disciplinary action.

The Company has formulated and implemented a “POSH” policy aims the protection of the women employees at work place and providing the safe working environment where women feels secure. Further, Whistle Blower Policy provide safeguard against any unethical behaviour, fraud or violation of company’s code of conduct.

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

10) Assessments for the year: 2023-24

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor	NA
Forced/involuntary labor	NA
Sexual harassment	NA
Discrimination at workplace	NA
Wages	NA
Others (Please Specify)	NA

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

Not relevant, as no risks of this nature have been identified.

LEADERSHIP INDICATORS

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

There have been no significant human rights grievances / complaints warranting modification / introduction of business processes but the company creates awareness among its employees on code of conduct through different training programmes.

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

Not Applicable

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, your company is taking pro-active steps to support the needs of individuals with disabilities. Various measures has been taken like lowered reception desk for wheelchair access, fire alarm flasher, elevator facility etc. Additionally, we aim to achieve minimum standards required for the persons with disability.

4) Details on assessment of value chain partners:

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

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 :

ESSENTIAL INDICATORS

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

Parameter		FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
FROM RENEWABLE SOURCES			
Total electricity consumption (A)		-	-
Total fuel consumption (B)	Agro waste (GJ)	-	-
	Natural gas(GJ)	-	-
	Diesel (GJ)	-	-
Energy consumption through other sources (C)	Solar(GJ)	2,229.01	2,319.99
	(Wind Mill) (GJ)	16,942.68	17,092.93
Total energy consumption (A+B+C)		19,171.69	19,412.92
FROM NON-RENEWABLE SOURCES			
Total electricity consumption (D)		22,768.78	19,485.55
Total fuel consumption (E)	Agro waste (GJ)	9,309.03	9,579.18
	Natural gas (GJ)	902.59	955.62
	Diesel (GJ)	437.90	326.30
Energy consumption through other sources (F)	Solar (GJ)	-	-
	(Wind Mill) (GJ)	-	-
Total energy consumption (D+E+F)		33,418.30	30,346.65
Total energy consumed (A+B+C+D+E+F)		52,589.99	49,759.57
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)		0.000009	0.000010
*Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)		0.000207	0.000223
Energy intensity in terms of physical output			
Energy intensity (optional) – the relevant metric may be selected by the entities			

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by world bank for India which is 22.88.

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

Not Applicable, as we do not have any recognized sites/facilities as a Designated Consumer (DC) under Perform, Achieve & Trade scheme of the Government of India.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	NIL	NIL
(ii) Groundwater	19267	13985
(iii) Third party water	Nil	Nil
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	19267	13985
Total volume of water consumption (in kilolitres)	19267	13985
Water intensity per rupee of turnover (Water consumed / turnover)	0.0000033 KL/Rupee	0.0000027 KL/Rupee
*Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumed / Revenue from operations adjusted for PPP)	0.0000759	0.0000627
Water intensity in terms of physical output		
Water intensity (optional) – the relevant metric may be selected by the entity		

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by world bank for India which is 22.88.

4) Provide the following details related to water discharged:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(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 Primary & Secondary Treatment	251	251
(v) Others		
- No treatment	N.A	N.A
- With treatment – please specify level of treatment	N.A	N.A
Total water discharged (in kilolitres)	251	251

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

No, your company has not implemented a mechanism for Zero Liquid Discharge.

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

Parameter	Please specify unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NO _x	KGS	16.42	4.99
SO _x	KGS	31.30	2.74
Particulate matter (PM)	KGS	28.830	11.380
Persistent organic pollutants (POP)	—	—	—
Volatile organic compounds (VOC)	—	—	—
Hazardous air pollutants (HAP)	—	—	—
Others – please specify	—	—	—

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	3820	3722
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	8052	7939
Total Scope 1 and Scope 2 emissions per rupee of turnover		0.0000020	0.0000023
*Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.0000458	0.0000526
Water intensity in terms of physical output			
Total Scope 1 and Scope 2 emission intensity (optional)– the relevant metric may be selected by the entity			

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by world bank for India which is 22.88.

8) Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details. : No

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

Parameter		FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Waste generated (in metric tonnes)			
Plastic waste (A)		12.75	9.75
E-waste (B)		0.15	0.12
Bio-medical waste (C)		0.69	0.65
Construction and demolition waste (D)		Nil	Nil
Battery waste (E)		Nil	Nil
Radioactive waste (F)		Nil	Nil
Other Hazardous waste. Please specify, if any. (G)	ETP Sludge	11.200MT	ETP Sludge 27.540MT
	OFF Specification Medicine (MT)	44.620MT	OFF Specification Medicine (MT) 8.850MT
Other Non-hazardous waste generated (H).			

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	NIL	NIL
Total (A+B + C + D + E + F + G+ H)	69.410MT	46.910MT
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000000012	0.000000092
*Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000003	0.0000002
Waste intensity in terms of physical output		
Waste intensity (optional) - the relevant metric may be selected by the entity		

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by world bank for India which is 22.88.

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste	2023-24	2022-23
(i) Recycled	NIL	NIL
(ii) Re-used	—	—
(iii) Other recovery operations	—	—
Total	NIL	NIL

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of waste	2023-24	2022-23
(i) Incineration	44.620 M.T.	8.850 M.T.
(ii) Landfilling	11.200 M.T.	27.5400 M.T.
(iii) Other disposal operations	13.590 M.T.	10.520 M.T.
Total	69.410 M.T	46.910 M.T

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

Your company collects the waste generated from its own operations. On collection, the waste is separated and handed over to authorised waste handlers for recycling and incineration, as appropriate.

- 11) If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format: No

S.No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
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None of your company's operations are located in and around ecologically sensitive areas.

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

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
N.A					

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

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

LEADERSHIP INDICATORS

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

For each facility / plant located in areas of water stress, provide the following information:

Not Applicable. Lincoln's operation sites are not located in water stressed regions. Neither water is withdrawn, consumed, nor discharged from any water stressed areas.

(i) Name of the area: -

(ii) Nature of operations: -

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)	N.A	N.A
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)	N.A	N.A
Total volume of water consumption (in kilolitres)	N.A	N.A
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	N.A	N.A.
- With treatment – please specify level of treatment	N.A	N.A.
(ii) Into Groundwater		
- No treatment	N.A	N.A.
- With treatment – please specify level of treatment	N.A	N.A.
(iii) Into Seawater		
- No treatment	N.A	N.A.
- With treatment – please specify level of treatment	N.A	N.A.
(iv) Sent to third-parties		
- No treatment	N.A	N.A.
- With treatment – please specify level of treatment	N.A	N.A.
(v) Others		
- No treatment	N.A	N.A.
- With treatment – please specify level of treatment	N.A	N.A.
Total water discharged (in kilolitres)	N.A	N.A.

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	2150	2150
Total Scope 3 emissions per rupee of turnover		0.0000004	0.0000004

3) With respect to the ecologically sensitive areas reported at Question 10 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, as per the following format:

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Use of agro waste in boiler as a fuel	-	Reduction of Co ₂ emission
2.	Provision of shift bus for employee's commuting	The buses are running to pick up and drop at different locations including in shift also.	Reduction of GHG gas emission

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

Yes. The Business Continuity Plan is limited in scope to recovery and business continuance from a serious disruption in activities due to non-availability of Lincoln Pharmaceutical Limited facilities. The Business Continuity Plan includes procedures for all phases of recovery as defined in the Business Continuity Strategy of this document. This plan is separate from Lincoln Pharmaceutical Limited Disaster Recovery Plan, which focuses on the recovery of technology facilities and platforms, such as critical applications, databases, servers or other required technology infrastructure.

The scope of this plan is focused on localized disasters such as fires, floods, and other localized natural or man-made disasters. This plan is not intended to cover major regional or national disasters such as regional earthquakes, war, or nuclear holocaust. However, it can provide some guidance in the event of such a large scale disaster.

It has the following section as

Section I

It contains general statements about the organization of the plan. It also establishes responsibilities for the testing (exercising), training, and maintenance activities that are necessary to guarantee the ongoing viability of the Plan.

Section II

Business Continuity Strategy, describes the strategy that the corporate admin wing Department will control/implement to maintain business continuity in the event of a facility disruption. These decisions determine the content of the action plans, and if they change at any time, the plans should be changed accordingly.

Section III

Recovery Teams, lists the Recovery Team enclosed who functions, those individuals who are assigned specific responsibilities, and procedures on how each of the team members is to be notified.

Section IV

Team Procedures, determines what activities and tasks are to be taken, in what order, and by whom in order to affect the recovery.

Section V

Appendices, contains all of the other information needed to carry out the plan.

- 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 such adverse impact to the environment is identified from the value-chain partners of the entity.

- 7) Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.: Not Applicable

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.

The Company is a member of 4 trade and industry chamber/associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Gujarat Chambers of Commerce Industries	State
2	Ahmedabad Export Import Development association(AEIDA)	State
3	Pharmexcil Export Promotion council(PHARMEXCIL)	National
4	Indian Drug Manufacturers' Association council(PHARMEXCIL)	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.

During FY 2023-24, no such cases were reported against the Company related to anti-competitive conduct.

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
The company is not involved in matters directly relating to public policy advocacy.					

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	Relevant Web link (Yes / No)
N.A.					

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

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

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

Generally, Our Board level CSR Committee is responsible to redresses any community related grievances and for any specific grievances, the mechanism includes one-to-one interactions and discussion to investigate in detail, record such details and to act upon.

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Directly sourced from MSMEs/ small producers	11.22%	7.84%
Sourced directly from within the district and neighboring districts	51.79%	58.33%

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Rural	-	-
Semi-urban	-	-
Urban	96.64%	96.86%
Metropolitan	3.36%	3.14%

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

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
N.A	

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)
During the Financial Year, no CSR projects has been taken in designated aspirational districts as identified by government bodies.			

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

No, the company does not have a preferential procurement policy for vulnerable/marginalized suppliers. But, followed by business ethics and Company's Code of Conduct policy, we prefer to work with the suppliers who justifies our business standards.

b) From which marginalized /vulnerable groups do you procure? : NIL

c) What percentage of total procurement (by value) does it constitute?: NIL

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
NIL				

- 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
N.A		

SR NO.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
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The details are mentioned in report on the CSR projects carried by the Company is annexed as Annexure II of the Director Report.

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.

Consumers can also reach out to us through our company’s website, social media platforms, and our Contact Us details containing email id and contact number. There is a team dedicated to attend and address consumer feedback and queries.

- 2) Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

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

- 3) Number of consumer complaints in respect of the following:

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data Privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil

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

	Number	Reasons for recall
Voluntary recalls	0	N.A
Forced recalls	0	N.A

- 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.: No

- 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.:

Since our company is compliant, there was no corrective action suggested by an auditing or inspecting authority for FY 2023-24.

7) Provide the following information relating to data breaches:

- a) Number of instances of data breaches: NIL
- b) Percentage of data breaches involving personally identifiable information of customers: NIL
- c) Impacts, if any, of the data breaches: NA

LEADERSHIP INDICATORS

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

Your company's products are displayed on their website <https://www.lincolnpharma.com/portfolio/product-portfolio/> and specific information has been provided with respect to their names and their active ingredients.

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

The health and safety warnings are printed on each product. The customers can contact the support team for any additional understanding they may require by reaching out on an email info@lincolnpharma.com.

3) Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

The Company has adequate measures in place towards informing its customers of any risks of disruption or discontinuation of its services.

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) :

All information as required by the Drugs and Cosmetics Act & Rules is made available on your company's product packaging.