

Ref-LTF/ SE/ 2024-25/

Date: September 03, 2024

To,

|  |   |
|--|---|
| <b>BSE Limited</b><br><b>Phiroze Jeejeebhoy Towers</b><br><b>Dalal Street</b><br><b>Mumbai- 400001</b> | <b>National Stock Exchange of India Ltd.</b><br><b>Exchange Plaza, C-1, Block G,</b><br><b>Bandra Kurla Complex,</b><br><b>Bandra (E), Mumbai – 400 051</b> |
|--|---|

Ref. Code: 532783. Scrip ID: LTFOODS

**Sub: Business Responsibility and Sustainability Report**

Dear Sir/ Madam,

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('**Listing Regulations**'), please find enclosed Business Responsibility and Sustainability Report for the financial year 2023-24.

You are requested to take the above information and enclosed Report for the financial year 2023-24, on your record.

Thanking you.

Yours truly,

For **LT Foods Limited**

Monika Chawla Jaggia  
**Company Secretary**  
Membership No. F5150  
Encl:a/a

# BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT



## SECTION A- GENERAL DISCLOSURES



### SDGs Impacted



This section contains an overview of the business, including markets served, financial performance, key employee statistics and mapping of risks and opportunities.

LT Foods is committed to generating sustainable value for its stakeholders. The Company regularly undertakes comprehensive materiality assessments to address a broad spectrum of economic, environmental, and social concerns pertinent to its stakeholders. Through ongoing engagement, LT Foods gains insights into the changing needs and expectations of its stakeholders, ensuring their satisfaction is continuously monitored and improved.

**I. Details of listed entity**

1. Corporate Identity Number (CIN) of the Company  
**L74899DL1990PLC041790**
2. Name of the Company  
**LT Foods Limited**
3. Year of Incorporation  
**1990**
4. Registered Office Address  
**Unit no. 134, Rectangle-1, Saket District Centre,  
New Delhi-110017**
5. Corporate Address  
**4th Floor, MVL-I-Park, Sector - 15, Gurgaon - 122001**
6. Email Address  
**[ir@ltgroup.in](mailto:ir@ltgroup.in)**
7. Telephone  
**Corporate Office- 0124-3055100,  
Registered Office-011-29565344**
8. Website  
**<http://www.ltgroup.in/>**
9. Financial Year Reported  
**FY 2023-24**
10. Name of the Stock Exchanges where shares are listed  
**BSE Limited, National Stock Exchange  
of India Limited**
11. Paid-up Capital (INR in crore)  
**34.73**
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report  
**Monika Chawla Jaggia,  
VP- Finance and Strategy, Company Secretary,  
Compliance Officer  
Phone - 0124-3055100  
Email id - [monika.jaggia@ltgroup.in](mailto:monika.jaggia@ltgroup.in)**
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).  
**Standalone basis (Only for LT Foods Limited)**
14. Name of assurance provider  
**NA**
15. Type of assurance obtained  
**NA**

**Standalone basis  
(Only for LT Foods Limited)**

## 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 Company |
|---------|------------------------------|--|------------------------------|
| 1       | Fast moving consumer goods   | Selling basmati and specialty rice in consumer packs, staples, Rice Food products and others | 100%                         |

### 17. Products/Services sold by the Company (accounting for 90% of the turnover)

| Sl. No. | Product/Service  | NIC Code | % of total turnover contributed                 |
|---------|--|----------|---|
| 1       | Rice   | 15312    | 3833 crore- 95.34%                              |
| 2       | Staples  | 15319    | 5.72 crore-1.4%                                 |
| 3       | Rice food products (Cuppa rice, Biryani Kit (BK) and Kari Kari (KK)) | 15319    | Cuppa -1.71crore- 0.04%<br>BK-5.47crore-1.4%    |
| 4       | Others (Rice by-products, bardana, husk, paddy)                      | 15312    | KK-5.51 crore -1.4%<br>Other -168.6 crore- 0.42 |

## III. Operations

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

| Location      | Number of plants | Number of offices | Total |
|---------------|------------------|-------------------|-------|
| National      | 2                | 20                | 22    |
| International | 0                | 0                 | 0     |

### 19. Markets served by the Company

#### a. Number of locations

| Locations                        | Number              |
|----------------------------------|---------------------|
| National (No. of States)         | 34 inclusive of UTs |
| International (No. of Countries) | 52                  |

#### b. What is the contribution of exports as a percentage of the total turnover of the Company?

45.12%

#### c. Types of customers

LT Foods is a global consumer food Company specialising in Basmati and other specialty rice, convenience and health products. The Company's operations are divided into three main segments-

1. Consumer (B2C): The Company markets its Basmati rice under renowned brands such as Daawat and Heritage.
2. Institutional (B2B): As the Company's oldest business segment, it serves the HORECA (Hotel/Restaurant/Catering) sector.
3. Convenience: This segment encompasses the Company's health and convenience foods, including Ready to Heat Daawat Cuppa Rice, Brown Rice and Daawat Sauté Sauces.

**IV. Employees**

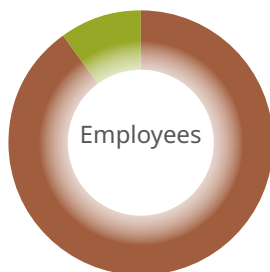
**20. Details as at the end of Financial Year**

**a. Employees and workers (including differently abled)**

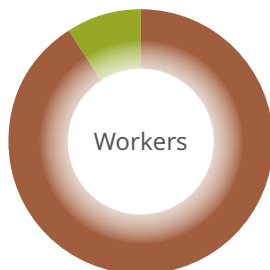
| Sl. No.          | Particulars                  | Total (A)    | Male         |            | Female     |            |
|------------------|------------------------------|--------------|--------------|------------|------------|------------|
|                  |                              |              | No. (B)      | % (B/A)    | No. (C)    | % (C/A)    |
| <b>EMPLOYEES</b> |                              |              |              |            |            |            |
| 1.               | Permanent (D)                | 648          | 581          | 90%        | 67         | 10%        |
| 2.               | Other than Permanent (E)     | 0            | 0            | 0%         | 0          | 0%         |
| 3.               | <b>Total employees (D+E)</b> | <b>648</b>   | <b>581</b>   | <b>90%</b> | <b>67</b>  | <b>10%</b> |
| <b>WORKERS</b>   |                              |              |              |            |            |            |
| 4.               | Permanent (F)                | 540          | 539          | 100%       | 1          | 0%         |
| 5.               | Other than Permanent (G)     | 1,145        | 996          | 87%        | 149        | 13%        |
| 6.               | <b>Total workers (F+G)</b>   | <b>1,685</b> | <b>1,535</b> | <b>91%</b> | <b>150</b> | <b>9%</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)                                  | 1         | 1        | 100%        | 0        | 0%        |
| 2.                                 | Other than Permanent (E)                       | 0         | 0        | 0%          | 0        | 0%        |
| 3.                                 | <b>Total differently abled employees (D+E)</b> | <b>1</b>  | <b>1</b> | <b>100%</b> | <b>0</b> | <b>0%</b> |
| <b>DIFFERENTLY ABLED WORKERS</b>   |  |           |          |             |          |           |
| 4.                                 | Permanent (F)                                  | 1         | 1        | 100%        | 0        | 0%        |
| 5.                                 | Other than Permanent (G)                       | 0         | 0        | 0%          | 0        | 0%        |
| 6.                                 | <b>Total differently abled workers (F+G)</b>   | <b>1</b>  | <b>1</b> | <b>100%</b> | <b>0</b> | <b>0%</b> |



● Male = 90%  
● Female = 10%



● Male = 91%  
● Female = 9%



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

|                          | Total (A) | No. and percentage of Females |         |
|--------------------------|-----------|-------------------------------|---------|
|                          |           | No. (B)                       | % (B/A) |
| Board of Directors       | 9         | 2                             | 22      |
| Key Management Personnel | 5         | 1                             | 20      |

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

| Particulars         | FY2024 |        |       | FY2023 |        |       | FY2022 |        |       |
|---------------------|--------|--------|-------|--------|--------|-------|--------|--------|-------|
|                     | Male   | Female | Total | Male   | Female | Total | Male   | Female | Total |
| Permanent Employees | 16%    | 19%    | 16%   | 17%    | 21%    | 17%   | 14%    | 9%     | 13%   |
| Permanent Workers   | 18%    | 0%     | 18%   | 19%    | 0%     | 19%   | 12.9%  | 0.3%   | 12.3% |

**V. Holding, Subsidiary and Associate Companies (including joint ventures)****23. Name of holding/subsidiary/associate companies/joint ventures**

| Sl. No. | Name of the holding/subsidiary/ associate companies/ joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|---------|---|--|-----------------------------------|--|
| 1       | LTO North America, Inc. USA   | Subsidiary   | 100                               | No   |
| 2       | LT Foods USA LLC  | Subsidiary   | 100                               | No   |
| 3       | Sona Global Ltd. UAE  | Subsidiary   | 100                               | No   |
| 4       | Daawat Foods Limited  | Subsidiary   | 100                               | No   |
| 5       | Nature Bio Foods Limited  | Subsidiary   | 82.50                             | No   |
| 6       | Raghunath Agro Industries Private Limited                               | Subsidiary   | 100                               | No   |
| 7       | LT Foods Europe Holdings Limited  | Subsidiary   | 100                               | No   |
| 8       | LT Foods Europe BV  | Subsidiary   | 100                               | No   |
| 9       | Deva Singh Sham Singh Export Private Limited                            | Subsidiary   | 100                               | No   |
| 10      | Nature Bio-Foods B.V.   | Subsidiary   | 82.50                             | No   |
| 11      | Eco pure Specialities Limited   | Subsidiary   | 82.50                             | No   |
| 12      | Nature Bio Foods Inc.   | Subsidiary   | 82.50                             | No   |
| 13      | Bonne Nature Ltd  | Subsidiary   | 82.50                             | No   |
| 14      | LT Foods UK Ltd   | Subsidiary   | 100                               | No   |
| 15      | LT Foods Americas, Inc.   | Fellow Subsidiary  | 100                               | No   |
| 16      | LT Foods Middle East DMCC   | Fellow Subsidiary  | 100                               | No   |
| 17      | LT Agri Services Private Limited  | Fellow Subsidiary  | 100                               | No   |
| 18      | Raghuvesh Agri Foods Private Limited                                    | Associate  | 40                                | No   |
| 19      | Raghuvesh Warehousing Private Limited                                   | Associate  | 40                                | No   |
| 20      | Raghuvesh Infrastructure Pvt. Ltd.                                      | Associate  | 30                                | No   |
| 21      | Daawat Kameda India Private Limited                                     | Joint Venture  | 51                                | No   |
| 22      | Golden Star Trading, Inc.   | Joint Venture  | 51                                | No   |
| 23      | Leev, NU BV   | Joint Venture  | 30                                | No   |

**VI. CSR Details**

- 24.** (i) Whether CSR is applicable as per section 135 of Companies Act, 2013- Yes  
(ii) Turnover (in Rs. lakh): Rs. 4,02,012.20  
(iii) Net worth (in Rs. lakh): Rs. 1,69,328.15

**VII. Transparency and Disclosure Compliances**

**25. Complaints/Grievances on any of the principles (Principle 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 23-24                                   |  |         | FY 22-23                                   |  |         |
|---|---|--|--|---------|--|--|---------|
|   |   | 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, LT Foods has instituted a comprehensive grievance redressal mechanism to address concerns within the community. As part of its commitment to transparency and accountability, the Company conducts feedback surveys, encouraging communities to share their thoughts and opinions. Furthermore, it has established registers at each of its locations where CSR operations are conducted. CSR policy of the Company is available on the website of the Company and can be accessed through the following link: <a href="http://www.ltgroup.in/pdf/LT-Foods-CSRPolicy-2021.pdf">http://www.ltgroup.in/pdf/LT-Foods-CSRPolicy-2021.pdf</a> .   | 0  | 0  | NA      | 0  | 0  | NA      |
| Investors (other than shareholders)               | Yes, the Company employs a variety of approaches to augment value creation for its stakeholders. This strategy encompasses the convening of Annual General Meetings (AGMs), wherein transparency is paramount. Furthermore, the Company provides meticulous disclosures in quarterly and annual reports. In addition, regular investor calls are held at quarterly, half-yearly and annual intervals. Informative presentations are also crafted to enlighten stakeholders on the Company's performance and prospects. Through these channels, a continuous dialogue is maintained, inviting feedback, comments and insightful discussions on the Company's performance.<br><br>Investor Grievance Redressal Policy of the Company is available on the website of the Company and can be accessed through the following link: <a href="http://www.ltgroup.in/pdf/InvestorGrievance-RedressalPolicy.pdf">http://www.ltgroup.in/pdf/InvestorGrievance-RedressalPolicy.pdf</a> . | 0  | 0  | NA      | 0  | 0  | NA      |

| 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 23-24                                   |  |         | FY 22-23                                   |  |         |
|---|--|--|--|---------|--|--|---------|
|   |  | 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 |
| Shareholders                                      | <p>Yes, the Company has established a dedicated email address where grievances can be shared confidentially. This assures stakeholders that their concerns will be heard and addressed with utmost gravity. The Audit Committee and the Board of Directors of the Company review the status of each complaint, ensuring that each and every issue reported to the Company is acknowledged and addressed timely.</p> <p>Investor Grievance Redressal Policy of the Company is available on the website of the Company and can be accessed through the following link: <a href="http://www.ltgroup.in/pdf/InvestorGrievance-RedressalPolicy.pdf">http://www.ltgroup.in/pdf/InvestorGrievance-RedressalPolicy.pdf</a>.</p>  | 1  | 0  | NA      | 2  | 0  | NA      |
| Employees and workers                             | <p>Yes, the Company offers a comprehensive grievance resolution system for employees and workers. This ensures that every instance of discontent is acknowledged and addressed with the highest level of care and compassion. Additionally, employees and workers are encouraged to utilise the whistle-blower mechanism to report any instances of misconduct. This mechanism is overseen by a designated ombudsman, who can be reached via email or through post / courier at the address specified in the Whistle Blower and Vigil Mechanism Policy, which is available on the website of the Company and can be accessed through the following link: <a href="http://ltgroup.in/pdf/Whistle-Blower%20Policy_August%202021.Pdf">http://ltgroup.in/pdf/Whistle-Blower%20Policy_August%202021.Pdf</a></p> | 0  | 0  | NA      | 0  | 0  | NA      |
| Customers   | <p>Yes, complainants are afforded the convenience of expressing their concerns through an array of channels. They may opt to engage with the Company via a toll-free telephone number or they may choose to convey their concerns by sending emails to at <a href="mailto:customercare@ltgroup.in">customercare@ltgroup.in</a>.</p>  | 722  | 0  | NA      | 657  | 0  | NA      |



| 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 23-24                                   |  |         | FY 22-23                                   |  |         |
|---|--|--|--|---------|--|--|---------|
|   |  | 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 |
| Value Chain Partners  | <p>Yes, the Company maintains symbiotic relationships with its partners through site visits, personal interactions and surveys.</p> <p>The purchase/sales team, responsible for partner engagement, address queries, while periodic reviews and feedback sessions are conducted precisely, ensuring an exchange of ideas and insights.</p> <p>Company has framed Code of Conduct for Vendors and its Service Providers which is available on Company's website and can be accessed through the following link: <a href="http://ltgroup.in/pdf/Code-of-Conductfor-Vendors-andService-Providers.pdf">http://ltgroup.in/pdf/Code-of-Conductfor-Vendors-andService-Providers.pdf</a></p> | 0  | 0  | NA      | 0  | 0  | NA      |
| Other (Advertising, Retailer, Distributor, in transit, wholesaler etc.) | <p>Yes, complainants can raise their concerns through various channels such as contacting through toll-free telephone number or sending emails to <a href="mailto:customercare@ltgroup.in">customercare@ltgroup.in</a></p>   | 373  | 0  | NA      | 863  | 0  | NA      |

26. Overview of the Company's material responsible business conduct and sustainability issues pertaining to environment and social matters that present a risk or an opportunity to the business of the Company, rationale for identifying the same approach to adapt or mitigate the risk along with its financial implications, as per the following format-

| Sl. No. | Material issue identified           | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity  | In case of risk, approach to adapt or mitigate  | Financial implications of the risk or opportunity (Indicate positive or negative implications)   |
|---------|-------------------------------------|--|---|---|--|
| 1       | Sustainable packaging               | Opportunity                                | The Company prioritises environmental stewardship by utilising recyclable materials or renewable resources, such as recycled paper to reduce reliance on single-use plastics and mitigate waste and pollution. Through value engineering and sustainable packaging solutions, the Company minimises its ecological footprint.   | -   | Positive Implication<br>Sustainable packaging offers a dual advantage, its lighter weight reduces shipping and handling costs, while its ease of disposal involves lower labour and material costs.  |
| 2       | Waste management                    | Risk                                       | Improper waste disposal management practices can have devastating environmental consequences, including pollution, habitat destruction and the depletion of natural resources, prompting authorities to enact strict regulations. Non-compliance can lead to legal ramifications, fines and potential damage to the Company's reputation.   | Adopting sustainable waste management practices, such as recycling, waste reduction and responsible disposal methods, is essential to minimise the Company's ecological footprint. By implementing robust waste management systems and collaborating with certified waste management partners, the Company can mitigate regulatory risks and ensure proper disposal, safeguarding the environment and its reputation. | Negative Implication<br>Waste management has a profound impact on the Company's standing, with direct consequences stemming from the principle of 3 Rs (reduce, reuse, and recycle), potentially leading to increased purchasing expenses.   |
| 3       | Sustainable farming and RM sourcing | Opportunity                                | Sustainable farming methods, including organic farming, agro-forestry and regenerative agriculture, enhance soil health, biodiversity and water conservation. Incorporating these practices into the supply chain enhances the Company's resilience. By partnering with like-minded farmers and suppliers, the Company cultivates long-term relationships, securing a stable supply of raw materials. |   | Positive Implication<br>Sustainable farming and raw material sourcing is imperative for the Company as it reduces risks, boosts efficiency and resilience as well as enhances reputation, ultimately contributing to the Company's long-term success. By adopting sustainable practices, the Company also addresses environmental and social concerns. |

| Sl. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity  | In case of risk, approach to adapt or mitigate   | Financial implications of the risk or opportunity (Indicate positive or negative implications)   |
|---------|---------------------------|--|---|--|--|
| 4       | Climate change            | Risk                                       | Extreme weather events like hurricanes, floods and droughts pose a significant threat to supply chain continuity, disrupting the production and distribution of raw materials and finished goods. Meanwhile, governments and regulatory bodies are tightening climate change regulations and targets. | <p>The Company is committed to embracing sustainable practices, focusing on reducing greenhouse gas emissions, transitioning to renewable energy and implementing carbon footprint reduction strategies.</p> <p>The Company meticulously monitors climatic changes and rigorously oversees environmental policy implementation, making adjustments as needed. Additionally, the Company is expanding its product portfolio by introducing new food products and a broader variety of rice-based offerings, while also diversifying its procurement base.</p> | Negative Implication<br>It has the potential to disrupt the continuity of business operations.   |
| 5       | Water management          | Risk                                       | Water scarcity poses a significant threat to agricultural supply chains as it can disrupt the availability and quality of water.  | <p>The Company is committed to responsible water management, employing advanced techniques to optimise usage. This is achieved through the implementation of innovative reuse and recycling protocols via Sewage Treatment Plants (STP) and Effluent Treatment Plants (ETP), as well as sustainable agricultural practices like Alternate Wetting and Drying (AWD) and land laser levelling to conserve water and enhance crop yield.</p>  | Negative Implication<br>Water-related risks, such as floods or water shortages, can lead to production downtime and decreased productivity, impacting revenue and profitability. |
| 6       | Health and safety         | Risk                                       | Poor machinery and material handling practices can endanger employees, leading to injuries, legal issues, higher workers' compensation costs and reputational damage.   | Proactively implementing stringent safety measures and prioritising health and safety.   | Positive Implication<br>Any investment towards employee health and safety will yield positive results in the long-term.  |

| Sl. No. | Material issue identified             | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity   | In case of risk, approach to adapt or mitigate  | Financial implications of the risk or opportunity (Indicate positive or negative implications)  |
|---------|---------------------------------------|--|--|---|---|
| 7       | Human rights                          | Opportunity                                | Prioritising human rights and ethical practices can enhance the Company's brand reputation, build consumer trust and foster loyalty.   |   | Negative Implication<br>Any violation can lead to severe reputational and financial risk for the organisation.  |
| 8       | Diversity and inclusion               | Opportunity                                | Promoting a diverse and inclusive work environment enhances employee engagement and retention.   |   | Positive Implication<br>Making diversity and inclusion a priority will lead to improved overall employee and business performance.  |
| 9       | Training and development              | Opportunity                                | Developing a highly-skilled and adaptable workforce enables the Company to respond effectively to changing market demands, innovate and stay ahead of the competition.   |   | Positive Implication<br>Equipped with diverse skills, employees can be more productive in their roles and contribute to the Company's success.  |
| 10      | Product quality and safety            | Risk                                       | Failure to meet safety standards and regulations can have severe consequences related to consumer health. Contaminated products, inaccurate labelling, or undisclosed allergens can lead to consumer illnesses, product recalls, legal actions, and reputational damage. | The Company has established rigorous internal quality and safety parameters, which will be meticulously monitored by dedicated quality teams. State-of-the-art, tech-driven quality laboratories have been implemented. To mitigate unforeseen risks, the Company's production setup undergoes regular quality and safety compliance reviews. | Negative Implication<br>Product quality and safety has a direct impact on the Company's reputation and sales so it is critically monitored and addressed for avoiding non-compliance and financial losses. However, enhanced consumer experiences can accelerate the Company's growth trajectory. |
| 11      | Responsible Marketing and Advertising | Opportunity                                | Responsible marketing and advertising enable the Company to effectively reach and engage with eco-conscious consumers.   |   | Positive Implication<br>Responsible marketing and advertising can foster long-term customer loyalty.  |
| 12      | Innovation and R&D                    | Opportunity                                | Innovation and R&D enable the Company to develop unique products, differentiate themselves from competitors and gain a competitive edge in the market.   |   | Positive Implication<br>Investments in Research and Development (R&D) offer a competitive edge to the Company and enables it to meet evolving consumer preferences.   |

| Sl. No. | Material issue identified     | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity  | In case of risk, approach to adapt or mitigate  | Financial implications of the risk or opportunity (Indicate positive or negative implications)                                     |
|---------|-------------------------------|--|---|---|--|
| 13      | Risk Management               | Opportunity                                | Risk management initiatives can improve operational efficiency and reduce operational costs. The Company may explore new market possibilities and plan to capitalise on emerging opportunities by recognising and analysing risks.  |   | Positive Implication A robust risk management framework assists in mitigating risks and ascertains business continuity and growth. |
| 14      | Data Security and Privacy     | Risk                                       | The Company acknowledges the gravity of data breaches, which can result in the theft of sensitive information, financial loss, reputational damage and legal consequences. To address growing consumer concerns, the Company is committed to implementing robust measures to safeguard against such breaches. | The Company is committed to implementing comprehensive cybersecurity measures to safeguard sensitive data from unauthorised access. Additionally, the Company ensures that employees are thoroughly trained on data security best practices and consistently raises awareness about the critical importance of data protection. | Negative Implication Data security and privacy breach can lead to significant reputational damage.                                 |
| 15      | Corporate Governance          | Opportunity                                | Effective corporate governance focuses on long-term sustainability and performance.   |   | Positive Implication Leads to more responsible and sustainable business practices and help in maximising stakeholders value.       |
| 16      | Business Ethics and Integrity | Opportunity                                | Business ethics and integrity can sharpen the Company's competitive edge. Maintaining strong relationships with all stakeholders ensures trust and mutual respect.  |   | Positive Implication Leads to increased customer loyalty and positive word-of-mouth recommendations.                               |



## 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 National Guidelines for Responsible Business Conduct (NGRBC) principles and core elements.

### SDGs Impacted



| Disclosure Questions   | P1  | P2  | P3  | P4  | P5  | P6  | P7  | P8  | P9  |
|--|---|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>Policy and management processes</b>   |   |     |     |     |     |     |     |     |     |
| 1. a. Whether the Company'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. Weblink of the policies, if available   | <a href="http://www.ltgroup.in/business-and-investors.html#policies-and-guidelines">http://www.ltgroup.in/business-and-investors.html#policies-and-guidelines</a> |     |     |     |     |     |     |     |     |
| 2. Whether the Company has translated the policy into procedures. (Yes/No)                                     | Yes   | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 3. Do the enlisted policies extend to the Company's value chain partners? (Yes/No)                             | No  | No  | No  | No  | No  | No  | No  | No  | No  |

| Disclosure Questions  | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|----|----|----|----|----|----|----|----|----|
| 4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by the Company and mapped to each principle. |    |    |    |    |    |    |    |    |    |
|   |    |    |    |    |    |    |    |    |    |
| 5. Specific commitments, goals and targets set by the Company with defined timelines, if any.   |    |    |    |    |    |    |    |    |    |
|   |    |    |    |    |    |    |    |    |    |

P-9 ISO 9001:2015 certification  
P-2, 9 BRC Global Standard for Food Safety (Issue-9)  
P-2, 9 IFS Food- Version 8  
P-2, 9 SQF Food Safety Code for food Manufacturing, Edition-8.1  
P-2, 9 SQF Quality Code, Edition 9  
P-2, 9 HACCP  
P-9 HALAL  
P - 2, 6 ISO 14001:2015  
P - 3 ISO 45001:2018  
P - 2, 9 ISO/IEC 17025:2017 accredited Laboratory, approved by EIC (Export Inspection Council of India)  
P - 2, 6, 7 registered processing unit by NPPO (National Plant Protection Organisation) for USA and China  
P - 2, 7, 9 registered under USFDA (United States Food and Drug Administration Certification)  
P - 5 SA 8000:2014  
P-2,9 FSSC 22000 version- 5.1(for Daawat Cuppa and Devaaya staple units).  
P-2, 9 FSMA QIC  
P-2, 9 FSSAI  
P-2, 9 KOSHER (A/F), KOSHER (OU)

**Environment:**  
**Sustainable Farming**  
- 2.5 lakh acres of organic farmland by 2030

**Climate Change**  
- 10 lakh trees by 2030  
- 56% Renewable Electricity by 2025 (Solar + Husk)

**Water**  
- 140 billion liters of water saving through Land Laser Leveling / AWD / SRI in 60,000 acres by 2030  
- Renovation and construction of 100 Ponds by 2030

**Sustainable Packaging**  
- 100 % Plastic Neutrality by 2025  
- 80 % Recyclable Packaging by 2025

**Social:**  
**Sustainable Farming**  
- 50,000 farmers to be trained on Sustainable Farming Practices by 2025 (Public private partnership with ICAR-NCIPM)

**Community Development**  
- Infrastructure development for 150 villages by 2030  
- Adopt 100 schools for infrastructure and quality education 2030  
- Cover 5,00,000 beneficiaries by 2030  
- 1 Lakh beneficiaries

| Disclosure Questions  | P1   | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|--|----|----|----|----|----|----|----|----|
| 6. Performance of the Company against the specific commitments, goals and targets along with reasons, in case the same are not met. |  |    |    |    |    |    |    |    |    |
|   | <p><b>Employees</b></p> <ul style="list-style-type: none"> <li>- 36 hours per person / year by 2025</li> <li>- We strive to maintain status of Zero Fatality</li> <li>- We aspire to have 10% Gender Diversity (White Collar employees) by 2025</li> </ul> <p><b>Environment:</b></p> <p><b>Sustainable Farming</b></p> <ul style="list-style-type: none"> <li>- 2.28 lakh acre Organic Farmland</li> </ul> <p><b>Climate Change</b></p> <ul style="list-style-type: none"> <li>- 1.1 lakh trees planted</li> <li>- 43% Renewable Electricity share</li> </ul> <p><b>Water</b></p> <ul style="list-style-type: none"> <li>- 159 billion litres of water saving through Land Laser Leveling / AWD / SRI</li> <li>- Renovation and construction of 28 Ponds</li> </ul> <p><b>Sustainable Packaging</b></p> <ul style="list-style-type: none"> <li>- 100% through EPR Plastic Neutrality</li> <li>- 75.5% Recyclable Packaging</li> </ul> <p><b>Social:</b></p> <p><b>Sustainable Farming</b></p> <ul style="list-style-type: none"> <li>- 17,515 farmers trained</li> </ul> <p><b>Community Development</b></p> <ul style="list-style-type: none"> <li>- Infrastructure development for 46 villages</li> <li>- Adopted 45 schools for infrastructure and quality education</li> <li>- Cover 31,600 beneficiaries (Safe and Clean Drinking water)</li> <li>- 29,098 Lakh beneficiaries (Women Health)</li> </ul> <p><b>Employees</b></p> <ul style="list-style-type: none"> <li>- Training provided 20 hours per person in FY2024</li> <li>- Zero Fatality</li> <li>- 10% Gender Diversity (White Collar employees)</li> </ul> <p><b>Governance:</b></p> <ul style="list-style-type: none"> <li>- ESG &amp; CSR Committee in place</li> <li>- Redefining our existing structure to align global locations</li> <li>- Redefining our ESG goals at a global level</li> <li>- Redefining Materiality Matrix at a global level</li> <li>- 56% Independent Board one Lead Independent Director</li> <li>- 22% Female Director</li> <li>- 100% Independent Audit committee and NRC committee</li> </ul> |    |    |    |    |    |    |    |    |

### Governance, leadership and oversight

7. Statement by Director, responsible for the Business Responsibility Report, highlighting ESG related challenges, targets and achievements.

The Company is delighted to present the BRSR report for the financial year 2023-24, marking another significant year for LT Foods. In terms of the Business Responsibility Report, the Company has been actively addressing ESG-related challenges and setting targets to achieve sustainable growth. The Company is committed to reducing its environmental footprint, promoting social inclusivity, and maintaining high standards of corporate governance. The Company has made significant strides in reducing energy consumption, minimising waste, and promoting recycling across its operations. On the social front, the Company is committed to ensuring fair labour practices, promoting diversity and inclusion, and contributing to the communities in which it operates. In terms of governance, the Company adheres to the highest standards of corporate ethics, transparency, and accountability. The Company's ESG achievements reflect its commitment to sustainable and responsible business practices.



| 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).  | Board of Directors<br>Phone -0124-3055100<br>Email id - <a href="mailto:ir@ltgroup.in">ir@ltgroup.in</a>  |    |    |    |    |    |    |    |    |
| 9. Does the Company have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details. | Yes. Company has CSR and ESG Committee in place. This Committee is entrusted with the responsibility of driving the Company's sustainability initiatives.<br><br>Composition of CSR and ESG Committee is as follows:<br>1) Mrs. Neeru Singh, Independent Director – Chairperson<br>2) Mr. Vijay Kumar Arora, Managing Director – Member<br>3) Mr. Ashwani Kumar Arora, Managing Director and CEO – Member<br>4) Mr. Abhiram Seth, Independent Director – Member |    |    |    |    |    |    |    |    |

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.  |   |    |    |    |    |    |    |    |    |  |    |    |    |    |    |    |    |    |  |  |
|   |   |    |    |    |    |    |    |    |    |  |    |    |    |    |    |    |    |    |  |  |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances. |   |    |    |    |    |    |    |    |    |  |    |    |    |    |    |    |    |    |  |  |
|   |   |    |    |    |    |    |    |    |    |  |    |    |    |    |    |    |    |    |  |  |

|  | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|--|----|----|----|----|----|----|----|----|----|
| 11 Has the entity carried out independent assessment /evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency. |    |    |    |    |    |    |    |    |    |
|  |    |    |    |    |    |    |    |    |    |

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 principle 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.

#### SDGs Impacted



#### Capital Linkage



Human Capital



Social and Relationship Capital

Ethical conduct is integral to the fundamental business principles of the Company, underscoring its dedication to sustainable value creation. A comprehensive set of guidelines, including 'anti-corruption and anti-bribery', 'Code of Conduct' and 'Code of Ethics and Business Conduct', inspire each member of the Company to embody the highest standards of integrity, transparency and openness, while remaining accountable and compliant.

The Company has an exhaustive Code of Conduct rooted in the principles of fairness, ethics and exemplary corporate governance. It guides all employees to act in accordance with the highest

standards of personal and professional integrity, honesty and ethical conduct. This includes managing actual or perceived conflicts of interest, ensuring that personal and professional relationships are conducted with probity. Furthermore, it mandates that all actions are free from fraud and deception.

Ethics and integrity lie at the very essence of the Company's work culture and resonates with all stakeholders, including employees, customers, suppliers, government and the community at large. All employees affirm their allegiance to the Code of Conduct.

Essential Indicator-

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                               | 4  | Financial update, budgets, corporate planning, corporate governance, ESG and CSR update, statutory update, internal controls, risk management, succession planning and so-on.  | 100%   |
| Key Managerial Personnel                         | 5  | Chief Financial Officer programme, Advanced Strategic Management, certified ESG professional, GMP, EHS, POSH, capability building and other HR-related trainings.  | 100%   |
| Employees other than Board of Directors and KMPs | 85   | Strategy and leadership in the VUCA world, enhancing capability in negotiation and influence, leadership with AI, executive programme in strategic marketing for business success, GMP, EHS, POSH, capability building and other HR-related trainings. | 100%   |
| Workers  | 75   | GMP, EHS, POSH, capability building and other HR-related trainings.  | 100%   |

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 Requirements) Regulations, 2015 and as disclosed on the entity's website)

| 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   | Principle 1     | NSE and BSE   | 16,42,560       | Levying penalty due to non-compliance of regulation 17 (1) (b) and 17 (A) of the SEBI LODR | No                                     |
|                 | Principle 1     | Ministry of Road Transport and Highway                              | 34,000          | On road challan for over-loading/ on road challan for line change                          | No                                     |
| Settlement      | -               | -   | -               | -  | -                                      |
| Compounding fee | Principle 1     | Government of Maharashtra, Legal Metrology Organization             | 50,000          | Legal Metrology Officer, Latur   | No                                     |

| Non-Monetary               |                 |   |                   |  |
|----------------------------|-----------------|---|-------------------|--|
|                            | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Imprisonment<br>Punishment |                 | NIL   |                   |  |

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

| Case Details | Name of the regulatory/ enforcement agencies/ judicial institutions |
|--------------|---|
|              | NA  |

4. Does the Company 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, LT Foods Limited has an anti-corruption and anti-bribery policy. It outlines the Company's commitment to ethical business practices, zero tolerance stance on bribery and corruption as well as guidelines for compliance with relevant laws and regulations. With meticulous attention to detail, this policy establishes responsibilities and guidelines for employees and associates, ensuring commitment to ethical conduct and promoting a culture of integrity. The policy's scope encompasses employees (part-time, full-time, permanent, contractual, trainees, interns and Directors), relevant third parties as well as anyone acting on behalf of the Company. Its provisions are communicated at the commencement of business relationships and as appropriate thereafter. For accessing the said policy, please refer to the Company's official website.

The web-link of the policy - [http://www.ltgroup.in/pdf/Anti-Bribery-and-Anti-Corruption\\_FinalUpdate.pdf](http://www.ltgroup.in/pdf/Anti-Bribery-and-Anti-Corruption_FinalUpdate.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:

|           | FY2024 | FY2023 |
|-----------|--------|--------|
| Directors | Nil    | Nil    |
| KMPs      | Nil    | Nil    |
| Employees | Nil    | Nil    |
| Workers   | Nil    | Nil    |

6. Details of complaints with regard to conflict of interest

| Particulars  | FY2024 |         | FY2023 |         |
|--|--------|---------|--------|---------|
|  | Number | Remarks | Number | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | Nil    | Nil     | Nil    | Nil     |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs      | Nil    | Nil     | Nil    | Nil     |

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

Not Applicable

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

|                                     | FY2024 | FY2023 |
|-------------------------------------|--------|--------|
| Number of days of accounts payables | 57     | 37     |

**9. Open-ness of business Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances and investments, with related parties, in the following format-**

| Parameter                  | Parameter  | FY2024 | FY2023 |
|----------------------------|--|--------|--------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases                                       | Nil    | Nil    |
|                            | b. Number of trading houses where purchases are made from                                      | Nil    | Nil    |
|                            | c. Purchases from top 10 trading houses as % of total purchases from trading houses            | Nil    | Nil    |
| Concentration of Sales     | a. Sales to dealers / distributors as % of total sales   | 65%    | 62%    |
|                            | b. Number of dealers / distributors to whom sales are made                                     | 1,200  | 1,200  |
|                            | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors        | 18%    | 17%    |
| Share of RPTs in           | a. Purchases (Purchases with related parties / Total Purchases)                                | 23%    | 16%    |
|                            | b. Sales (Sales to related parties / Total Sales)  | 88%    | 47%    |
|                            | c. Loans and advances (Loans and advances given to related parties / Total loans and advances) | 16%    | 13.9%  |
|                            | d. Investments (Investments in related parties / Total Investments made)                       | 0      | 6.7%   |

### Leadership Indicators

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

The Company conducts comprehensive awareness programmes for its value chain partners, with a particular focus on packaging vendors. These programmes cover several critical areas:

- **Code of Conduct Awareness:** The Company educates its packaging vendors on its established Code of Conduct, ensuring alignment with its ethical and operational standards.
- **ESG Awareness:** The Company's programmes extend to broader Environmental, Social and Governance (ESG) principles, elucidating how these principles underpin the Company's operations and the specific procedures followed in accordance with its ESG commitments.
- **Environmental Impact of Packaging-** The Company undertakes a perpetual endeavour to enhance awareness among its packaging vendors on the environmental impact of packaging materials. Through education and engagement, vendors are inspired to embrace environmentally conscious packaging.
- **Sustainable Procurement Policy-** The Company offers training programmes and conducts audits that delve into the intricacies of Quality Management System (QMS) and Environmental Management System (EMS).

| 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 |
|---|--|--|
| 35  | Awareness programmes conducted on Code of Conduct, awareness programmes conducted on ESG in general and approach of LT Foods towards the same, working towards educating consumers on the impact of packaging on the environment. This includes methods of disposal and recycling practices. | 65%  |

**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.**

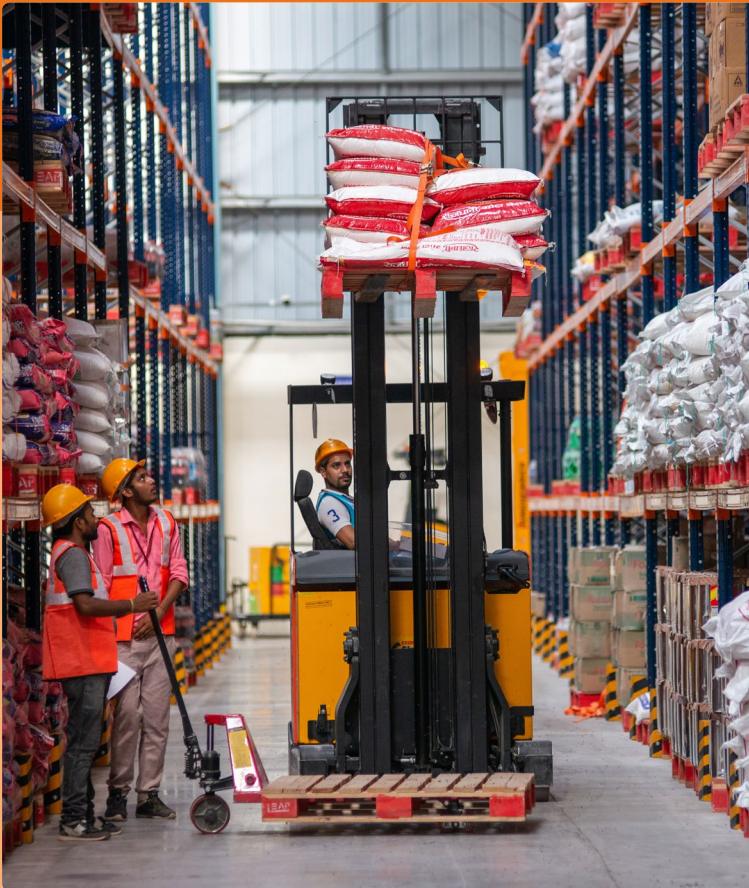
Yes, The Company has established a distinct Code of Conduct for the Board of Directors and Senior Management. The Company strictly prohibits any personal interests from conflicting with its own interests.

A web-link to the specified Code of Conduct can be conveniently accessed on the Company's official website at <http://www.ltgroup.in/pdf/LT-Food-Code-of-Conduct.pdf>.



## Principle 2

Business should provide goods and services in a manner that is sustainable and safe



### SDGs Impacted



### Capital Linkage



Intellectual Capital



Natural Capital



Manufacturing Capital

The Company is dedicated to enhancing environmental and social impacts through strategic investments, sustainable practices and responsible waste management. It ensures sustainable farming practices, adheres to EPR regulations and ensures proper disposal of plastics, e-waste, and hazardous materials. Additionally, the Company prioritises health and safety, conducts comprehensive audits, and collaborates with authorised vendors to maintain high standards of environmental responsibility.

Essential Indicator-

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

| Segment | FY2024 | FY2023 | Details of improvements in environmental and social impacts  |
|---------|--------|--------|--|
| R & D   | 0      | 0      | NA   |
| Capex   | 10.6%  | 3.71%  | The investment aligns with our sustainable business practices resulting into reduction of greenhouse gas emission and contributing to healthier environment. |

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

LT Foods sources rice from the esteemed Sustainable Rice Platform (SRP) ecolabel, cultivating 11,031.78 metric tonnes of sustainable paddy across 39,010 acres. Through its Agri programme, the Company partners with farmers to produce residue-free basmati rice, adhering to SRP's rigorous standards. A comprehensive audit, covering more than 2850 farmers across 5170 acres, is conducted to ensure compliance and drive continuous improvement in sustainability practices.

Furthermore, the Company has ambitious goals to initiate responsible sourcing across its entire product range and continues to engage with farmers in the SRP programme, providing training and promoting awareness about SRP guidelines. This enables certified farmers to confidently attest that their paddy meets SRP standards, as verified by the comprehensive audit report. Through these concerted efforts, LT Foods reaffirms its dedication to sustainability and eco-conscious practices.

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

Under its Sustainability Rice Production Programme (SRP), the Company procures 100% of its inputs from sustainable 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) Plastics (including packaging)

**Proper Disposal of Plastic Waste**

- **On-time Monitoring-** The Company tracks plastic waste disposal through regular reports submitted by authorised vendors.
- **EPR Compliance-** Company ensures that packaging waste is processed through Central Pollution Control Board (CPCB)/ State Pollution Control Board (SPCB) approved vendors and appropriate channels. All plastics and other packaging materials are recycled or safely disposed off by waste management agencies authorized by CPCB / SPCB.

(b) E-waste

The Company collaborates exclusively with authorised vendors to ensure responsible e-waste management and guarantee that all electronic and electrical items are managed in accordance with the highest standards of environmental responsibility.

(c) Hazardous waste

**Waste Management and Disposal Procedures**

- **Air-** Fly ash generated is collected, covered with tarpaulin and transported to an authorised vendor for responsible landfilling.
- **Solid-** Sludge from the Effluent Treatment Plant (ETP) is stored in concrete tanks and disposed of through authorised vendors, ensuring safe and compliant landfilling. Additionally, plant cleaning dust is handed over to authorised vendors in accordance with local government regulations.
- **Liquid Waste-** The Company partners with authorised vendors to ensure the proper disposal of liquid waste, such as black oil and waste oil, in compliance with environmental guidelines.
- **Bio Waste-** The Company ensures responsible bio-waste disposal through authorised vendors, often utilising incineration as an effective method.

(d) Other waste.

NA

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, the Company strictly adheres to the Extended Producer Responsibility (EPR) regulations as outlined by the Central Pollution Control Board (CPCB), ensuring environmental sustainability and mitigating operational impacts. Independent validation of disposal certificates guarantees compliance with standards and regulations.

### Leadership Indicators -

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

| 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. |
|----------|---------------------------|---------------------------------|--|---|--|
|----------|---------------------------|---------------------------------|--|---|--|

As of now, the Company has not conducted LCA.

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 |
|---------------------------|-----------------------------------|--------------|
| Not Applicable            |                                   |              |

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 |        |
|----------------------------------|--|--------|
|                                  | FY2024   | FY2023 |
| Corrugated fibre-based packaging | 19%  | 20%    |

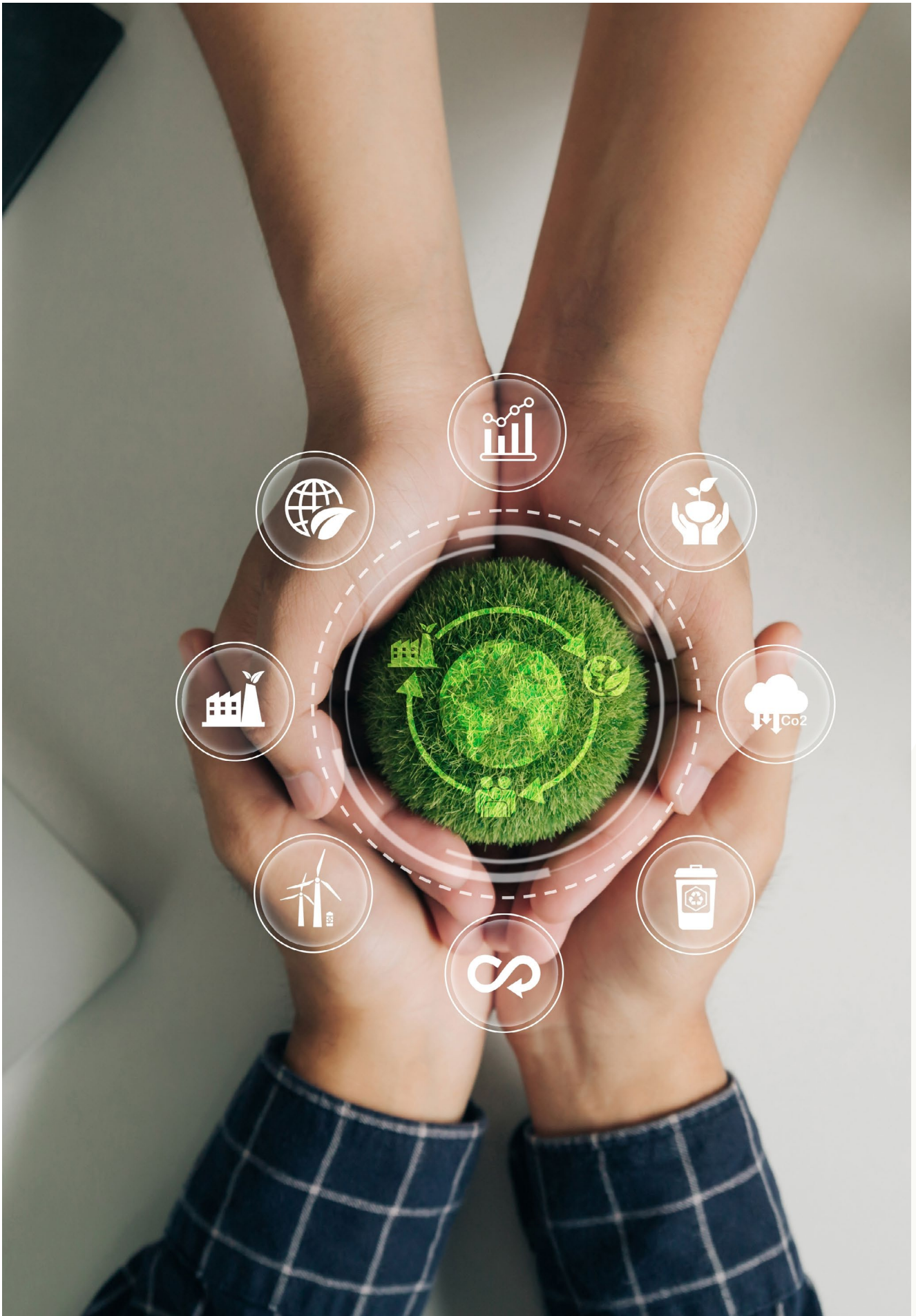
4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format-

| Particulars                    | FY2024  |          |                 | FY2023  |          |                 |
|--------------------------------|---------|----------|-----------------|---------|----------|-----------------|
|                                | Re-used | Recycled | Safely Disposed | Re-used | Recycled | Safely Disposed |
| Plastics (including packaging) | 0       | 1,635    | 0               | 0       | 1,584    | 0               |
| E-waste                        | 0       | 845      | 0               | 0       | 0.85     | 0               |
| Hazardous waste                | 0       | 0        | 26.06           | 0       | 0        | 18.80           |
| Other waste                    | 0       | 0        | 17.69           | 0       | 0        | 17.13           |

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 |
|---------------------------|---|
| Category 1                | 100%  |
| Category 2                | 100%  |







### Principle 3

Business should respect and promote the wellbeing of all employees, including those in their value chains



#### SDGs Impacted



#### Capital Linkage



Human Capital

The Company promotes a diverse and inclusive work environment, engages employees and their families in wellness initiatives and extends its talent management philosophies in performance management, compensation management and competency building. It fosters an inclusive and safe work environment, ensuring compliance with the Rights of Persons with Disabilities Act, 2016 and promotes diversity through its comprehensive policies. Efforts include modifying infrastructure for accessibility, maintaining high return-to-work and retention rates post-parental leave and implementing robust grievance redressal mechanisms. The Company also implements an Occupational Health and Safety Management System, regular training and stringent safety protocols, ensuring compliance with statutory dues by value chain partners and provides life insurance and compensatory packages for employees and workers.

Essential Indicator-

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

| Category                              | % of employees covered by |                  |             |                    |             |                    |             |                    |             |                     |               |
|---------------------------------------|---------------------------|------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|---------------------|---------------|
|                                       | Total (A)                 | Health insurance |             | Accident insurance |             | Maternity benefits |             | Paternity benefits |             | Day Care facilities |               |
|                                       |                           | No. (B)          | % (B/A)     | No. (C)            | % (C/A)     | No. (D)            | % (D/A)     | No. (E)            | % (E/A)     | No.(F)              | %(F/A)        |
| <b>Permanent employees</b>            |                           |                  |             |                    |             |                    |             |                    |             |                     |               |
| Male                                  | 581                       | 581              | 100%        | 581                | 100%        | NA                 | NA          | 581                | 100%        | 0                   | 0%            |
| Female                                | 67                        | 67               | 100%        | 67                 | 100%        | 67                 | 100%        | NA                 | NA          | 67                  | 100%          |
| <b>Total</b>                          | <b>648</b>                | <b>648</b>       | <b>100%</b> | <b>648</b>         | <b>100%</b> | <b>67</b>          | <b>100%</b> | <b>581</b>         | <b>100%</b> | <b>67</b>           | <b>10.34%</b> |
| <b>Other than Permanent employees</b> |                           |                  |             |                    |             |                    |             |                    |             |                     |               |
| Male                                  | 0                         | 0                | 0%          | 0                  | 0%          | NA                 | NA          | 0                  | 0%          | 0                   | 0%            |
| Female                                | 0                         | 0                | 0%          | 0                  | 0%          | 0                  | 0%          | NA                 | NA          | 0                   | 0%            |
| <b>Total</b>                          | <b>0</b>                  | <b>0</b>         | <b>0%</b>   | <b>0</b>           | <b>0%</b>   | <b>0</b>           | <b>0%</b>   | <b>0</b>           | <b>0%</b>   | <b>0</b>            | <b>0%</b>     |

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

| Category                            | % of employees covered by |                  |             |                    |             |                    |             |                    |             |                     |             |
|-------------------------------------|---------------------------|------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|---------------------|-------------|
|                                     | Total (A)                 | Health insurance |             | Accident insurance |             | Maternity benefits |             | Paternity benefits |             | Day Care facilities |             |
|                                     |                           | No. (B)          | % (B/A)     | No. (C)            | % (C/A)     | No. (D)            | % (D/A)     | No. (E)            | % (E/A)     | No.(F)              | %(F/A)      |
| <b>Permanent Workers</b>            |                           |                  |             |                    |             |                    |             |                    |             |                     |             |
| Male                                | 539                       | 539              | 100%        | 539                | 100%        | NA                 | NA          | 539                | 100%        | 0                   | 0%          |
| Female                              | 1                         | 1                | 100%        | 1                  | 100%        | 1                  | 100%        | NA                 | NA          | 1                   | 100%        |
| <b>Total</b>                        | <b>540</b>                | <b>540</b>       | <b>100%</b> | <b>540</b>         | <b>100%</b> | <b>1</b>           | <b>100%</b> | <b>539</b>         | <b>100%</b> | <b>1</b>            | <b>100%</b> |
| <b>Other than Permanent Workers</b> |                           |                  |             |                    |             |                    |             |                    |             |                     |             |
| Male                                | 996                       | 996              | 100%        | 996                | 100%        | NA                 | NA          | 996                | 100%        | 0                   | 0%          |
| Female                              | 149                       | 149              | 100%        | 149                | 100%        | 149                | 100%        | NA                 | NA          | 149                 | 100%        |
| <b>Total</b>                        | <b>1,145</b>              | <b>1,145</b>     | <b>100%</b> | <b>1,145</b>       | <b>100%</b> | <b>149</b>         | <b>100%</b> | <b>996</b>         | <b>100%</b> | <b>149</b>          | <b>100%</b> |

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

|  | FY2024 | FY2023 |
|--|--------|--------|
| Cost incurred on well- being measures as a % of total revenue of the company | 0.08%  | 0.08%  |

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

| Particulars            | FY2024   |  |  | FY2023   |  |  |
|------------------------|--|--|--|--|--|--|
|                        | 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%   | 100%   | Y  | 100%   | 100%   | Y  |
| Gratuity               | 100%   | 100%   | Y  | 100%   | 100%   | Y  |
| ESI                    | 100%   | 100%   | Y  | 100%   | 100%   | Y  |
| Others- please specify | NA   | NA   | NA   | NA   | NA   | NA   |

### 3. Accessibility of workplaces

Are the premises/offices of the Company 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 Company in this regard.

Yes, The Company emphasises inclusion, providing equal opportunities for all employees, including those with special needs. Efforts are being undertaken to modify the infrastructure as required, ensuring compliance with the standards established in the Rights of Persons with Disabilities Act, 2016. and has implemented a comprehensive Diversity and Equal Opportunity Policy to support these initiatives.

The web-link the policy- [http://ltgroup.in/pdf/Diversity-and-Equal-Opportunity-Policy\\_Final.pdf](http://ltgroup.in/pdf/Diversity-and-Equal-Opportunity-Policy_Final.pdf)

### 4. Does the Company 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 is devoted to inclusion, with a policy in place to promote diversity and prevent discrimination, ensuring a fair and welcoming work environment for all. The web link of the policy: <http://www.ltgroup.in/pdf/LT-Foods-Diversity-Policy-2021.pdf>.

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

| Gender | Permanent Employees |                | Permanent Workers   |                |
|--------|---------------------|----------------|---------------------|----------------|
|        | Return to work rate | Retention Rate | Return to work rate | Retention Rate |
| Male   | 100%                | 100%           | 0                   | 0              |
| Female | 100%                | 100%           | 0                   | 0              |
| Total  | 100%                | 100%           | 0                   | 0              |

### 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.

|                                | Yes/No (If yes, then give details of the mechanism in brief)   |
|--------------------------------|--|
| Permanent workers              | Yes, the Company has a dedicated Grievance Redressal Committee at each plant and an online portal for easy access, ensuring prompt attention to employee concerns. |
| Other than permanent workers   |  |
| Permanent employees            |  |
| Other than permanent employees |  |

### 7. Membership of employees and workers in association(s) or Unions recognised by the listed entity-

| Category                  | FY2024  |  | FY2023  |  | %(D/C) |
|---------------------------|---|--|---|--|--------|
|                           | Total employees/ workers in respective category (A) | No. of employees / workers in respective category, who are part of association(s) or Union (B)<br>%(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) |        |
| Total Permanent Employees |   |  |   |  |        |
| - Male                    |   |  |   |  |        |
| - Female                  |   |  |   |  |        |
| Total Permanent Workers   |   |  |   |  |        |
| - Male                    |   |  |   |  |        |
| - Female                  |   |  |   |  |        |

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

| Particulars      | FY2024     |                               |             |                      |             | FY2023*    |                               |             |                      |            |
|------------------|------------|-------------------------------|-------------|----------------------|-------------|------------|-------------------------------|-------------|----------------------|------------|
|                  | 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             | 581        | 581                           | 100%        | 581                  | 100%        | 580        | 580                           | 100%        | 580                  | 100%       |
| Female           | 67         | 67                            | 100%        | 67                   | 100%        | 58         | 49                            | 84%         | 41                   | 71%        |
| <b>Total</b>     | <b>648</b> | <b>648</b>                    | <b>100%</b> | <b>648</b>           | <b>100%</b> | <b>638</b> | <b>629</b>                    | <b>99%</b>  | <b>621</b>           | <b>97%</b> |
| <b>Workers</b>   |            |                               |             |                      |             |            |                               |             |                      |            |
| Male             | 539        | 539                           | 100%        | 539                  | 100%        | 511        | 511                           | 100%        | 423                  | 83%        |
| Female           | 1          | 1                             | 100%        | 1                    | 100%        | 0          | 0                             | 0%          | 0                    | 0%         |
| <b>Total</b>     | <b>540</b> | <b>540</b>                    | <b>100%</b> | <b>540</b>           | <b>100%</b> | <b>511</b> | <b>511</b>                    | <b>100%</b> | <b>423</b>           | <b>83%</b> |

\*Previous year, the Company provided the number of employees and workers on a cumulative basis. However, due to a grade band revision of employees and restructuring, the data for the current financial year has been disclosed as per requirement.

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

| Category         | FY2024     |            |             | FY2023*    |            |             |
|------------------|------------|------------|-------------|------------|------------|-------------|
|                  | Total (A)  | No. (B)    | % (B/A)     | Total (C)  | No. (D)    | % (D/C)     |
| <b>Employees</b> |            |            |             |            |            |             |
| Male             | 581        | 581        | 100%        | 580        | 580        | 100%        |
| Female           | 67         | 67         | 100%        | 58         | 58         | 100%        |
| <b>Total</b>     | <b>648</b> | <b>648</b> | <b>100%</b> | <b>638</b> | <b>638</b> | <b>100%</b> |
| <b>Workers</b>   |            |            |             |            |            |             |
| Male             | 539        | 539        | 100%        | 511        | 511        | 100%        |
| Female           | 1          | 1          | 100%        | 0          | 0          | 0           |
| <b>Total</b>     | <b>540</b> | <b>540</b> | <b>100%</b> | <b>511</b> | <b>511</b> | <b>100%</b> |

\*Previous year, the Company provided the number of employees and workers on a cumulative basis. However, due to a grade band revision of employees and restructuring, the data for the current financial year has been disclosed as per requirement.

**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, In accordance with the Company's EHS policy, the Company is dedicated to safeguarding the health and safety of its employees and preventing accidents. This commitment is achieved through the implementation of sound manufacturing practices, the reduction of pollutants, and the elimination of occupational health and safety hazards.

The web link of the policy- <https://ltgroup.in/pdf/EHS-Policy.pdf>

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

The Company's EHS policy identifies and assesses work-related risks, instituting measures to mitigate them and make sure a secure work environment for all. For further details, please refer to the Company's EHS policy available on the website.

The web link of the policy - <https://ltgroup.in/pdf/EHS-Policy.pdf>

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

Yes, All workers and contract labour engaged in LT foods facilities are trained before they commence their jobs. Emphasis is laid on safety training and it is ensured that no untrained workforce is carrying out jobs, be it routine or non-routine. Workers have different avenues to raise their concerns on SHE related matters. Every factory has a robust "Near Miss & Safety Observation Reporting system". Further, if the worker foresees hazards or is uncomfortable in carrying out the job, he or she is free to recuse himself/herself from the job.

He/she can raise concerns to his supervisor and further escalate it to the plant management through the Safety officer or HR officer of the plant. Grievance redressal systems are also available at the plants where the worker can further raise the issues anonymously.

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

Yes, the Company identifies and assesses health risks and conducts pre-employment and periodic health examinations for its employees. This requirement is incorporated into the Company's EHS Policy.

**11. Details of safety related incidents, in the following format-**

| Safety Incident /Number   | Category  | FY2024 | FY2023 |
|---|-----------|--------|--------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 0      | 0      |
|   | Workers   | 0      | 0.76   |
| 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      |

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

The Company ensures process safety through robust design safeguards, clear process management, strict adherence to safe working procedures as well as regular reviews and updates. Comprehensive training, personal protective equipment and periodic audits guarantee that all work is conducted safely.

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

| Particulars        | FY2024                |   |         | FY2023                |   |         |
|--------------------|-----------------------|---|---------|-----------------------|---|---------|
|                    | Filed during the year | Pending resolution at the end of the year | Remarks | Filed during the year | Pending resolution at the end of the year | Remarks |
| Working Conditions | 0                     | 0   | 0       | 0                     | 0   | 0       |
| Health and Safety  | 0                     | 0   | 0       | 0                     | 0   | 0       |

**14. Assessments for the year-**

|                             | % of plants and offices that were assessed (by entity or statutory authorities or third parties)* |
|-----------------------------|---|
| Health and safety practices | 100%  |
| Working Conditions          | 100%  |

\*Assessed by Audit agencies for ISO 45001/ 14001 / SA 8000 and third party customer audit

**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 and safety practices and working conditions.**

LT Foods is committed to providing a safe and healthy workplace for its employees. To achieve this, the Company has implemented an Occupational Health and Safety Management System, which includes-

- EHS induction programmes
- Safe operating procedures
- Tools and equipment inspections
- First aid protocols

- Processes for reporting near-misses and incidents

In the event of accidents or incidents, dedicated investigation teams are formed at each site to identify the root cause and recommend corrective and preventive actions. Additionally, a comprehensive hazard identification and risk assessment process is in place to identify and diminish potential health, safety and legal compliance risks.

LT Foods conducts regular internal and external audits to evaluate its Occupational Health and Safety Management System. These audits ensure compliance with safety standards and identify areas for improvement, ensuring ongoing enhancement of workplace safety and employees well-being.

## 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).

- Employees- Yes
- Workers- Yes

2. Provide the measures undertaken by the entity to ensure payment of statutory dues by the value chain partners.

LT Foods ensures that its vendors and suppliers strictly comply with all kind of Statutory law. The Company promotes open communication and cooperation to foster a shared commitment to ethical business practices.

3. Provide the number of employees/workers having suffered grave consequences due to work-related injury/ill-health/fatalities (as reported in Q11 of Essential Indicators above), who 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 |        |
|-------------|---|--------|---|--------|
|             | FY2024                                  | FY2023 | FY2024  | FY2023 |
| 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? - 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 | Nil   |
| Working Conditions          | Nil   |

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

Not Applicable





## Principle 4

**Business should respect the interests of and be responsive to all its stakeholders**



### SDGs Impacted



### Capital Linkage



Social and relationship Capital

LT Foods prioritises stakeholder engagement, maintaining open communication with consumers, investors, suppliers and partners to understand their needs and expectations. The Company builds long-term relationships through empathy, respect and sustainable business practices. Additionally, it harnesses technology to gather instant anonymous employee feedback. This integrated approach aligns its ESG strategy with business objectives, fostering transparency, accountability and informed decision-making.



**Essential Indicator-**

**1. Describe the processes for identifying key stakeholder groups of the Company.**

The essence of the Company’s strategy and business model revolves around prioritising stakeholders. By keeping abreast of stakeholders’ changing needs, the Company is able to make well-informed and strategic decisions. To this end, a robust process has been established for identifying stakeholders and engaging with them to strengthen partnerships. Regular stakeholder reviews are conducted to assess and address the evolving interests, concerns, and expectations of the business. Details of such reviews can be found in the stakeholder engagement section of the Report. Regular communication with stakeholders, including consumers, investors, suppliers, employees, and partners, provides valuable insights into their needs and expectations. The Company focuses on building long-term relationships with stakeholders, emphasising empathy, respect, active listening, and a commitment to sustainable business practices. This approach ensures that the Company remains responsive and adaptive to the dynamic business environment, fostering a culture of continuous improvement and mutual benefit.

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

| Stakeholder Group          | Whether identified as vulnerable and marginalised group (Yes/No) | Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, 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   |
|----------------------------|--|---|---|---|
| Consumers                  | No   | Customer satisfaction surveys, social media, website, consumer research   | Need basis, continuous  | Understanding customer needs and expectations. <ul style="list-style-type: none"> <li>Product awareness and advertising.</li> <li>Gauging customer satisfaction.</li> <li>Identifying areas of improvement.</li> <li>Collecting and analysing consumer feedback.</li> <li>Conducting consumer connect studies to gain insights and enhance consumer engagement</li> </ul> |
| Communities                | Yes  | CSR initiatives, satisfaction surveys   | Continuous  | <ul style="list-style-type: none"> <li>Establishing positive relationships with local communities.</li> <li>Addressing community concerns and interests.</li> <li>Contributing to the wellbeing and development of the communities</li> </ul>   |
| Investors and Shareholders | No   | Shareholder meetings, investors meetings and events, emails, website, helpline number, social media, road shows, investor calls   | Quarterly, annually, Need-basis, continuous   | Financial results, understanding their expectations, communicating the performance of the Company.  |

| <b>Stakeholder Group</b>                      | <b>Whether identified as vulnerable and marginalised group (Yes/No)</b> | <b>Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)</b>            | <b>Frequency of engagement (Annually, Half yearly, quarterly / others- please specify)</b> | <b>Purpose and scope of engagement including key topics and concerns raised during such engagement</b>  |
|---|---|---|--|---|
| Government and Regulatory Bodies              | No  | Public disclosures, newspapers, email, social media, website, statutory filings.  | Continuous, Need-basis   | Compliance with rules and regulations, tax revenues, change in laws and regulations.  |
| Employees                                     | No  | Town hall meeting, internal grievance committees, HR team meets, training and development activities, social media, internal communication.         | Continuous   | Identifying areas of improvement, understanding needs of employees, gauging employee satisfaction.  |
| Business Partners, Suppliers and Distributors | No  | Supplier / vendor meets, contract meetings, workshops, training sessions.   | Continuous, Need-basis   | Business performance update, understanding areas of improvement/ bridging gaps in business activities, product awareness and market strategies. |
| Supply chain partners and farmers             | No  | Supplier meets, CSR, awareness camps on sustainable agricultural practices, contract meetings, training sessions and workshops, mobile application. | Continuous, Need-basis   | Procurement, quality checks, Sustainable rice production programme, awareness sessions, modifications in requirements communication.            |
| Banks and Other financial Institutions.       | No  | Public disclosures, email, regular file updates, consortium meetings.   | Need-basis   | Compliance requirements, financial performance, business due diligence.   |
| Media   | No  | Newspaper, brand building and marketing initiatives, press conference, quarterly/ annual results, social media, media interactions.                 | Continuous, Need-basis   | Business performance and updates, new products launched, product modifications, engagement activities conducted with stakeholders.              |

## 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.**

LT Foods has adopted a proactive approach to sustainability by conducting a data-driven materiality assessment to identify key business issues. It engages with stakeholders through an interactive methodology that incorporates best industry practices.

The materiality matrix developed by LT Foods identifies key Environmental, Social and Governance (ESG) parameters by mapping stakeholder importance against business importance. This enables the Company to prioritise and align its ESG strategy with business objectives, thereby enhancing its sustainability performance.

The Company has established a CSR and ESG Committee, comprising Board members, which oversees and reviews the Company's ongoing initiatives. An ESG head is also appointed to engage with relevant stakeholders, ensure effective communication and provide regular updates to the Committee.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

Yes, stakeholder participation is essential in identifying material sustainability issues, allowing the Company to adopt a comprehensive and inclusive approach. By consulting stakeholders, the Company gains diverse perspectives, ensuring a well-rounded understanding of environmental and social topics. This fosters transparency, accountability and informed decision-making and leads to more effective sustainability strategies and outcomes.

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

The Company's Corporate Social Responsibility (CSR) activities demonstrate its commitment to social responsibility, particularly in supporting vulnerable populations. It has adopted villages in some of India's most impoverished areas, initiating projects to address essential needs like infrastructure, clean drinking water and educational opportunities, ultimately enhancing the well-being and quality of life for these communities. This reflects the Company's dedication to creating a positive societal impact.





## Principle 5

Business should respect and promote human rights



### SDGs Impacted



### Capital Linkage



Human Capital,



Social and relationship Capital

LT Foods upholds human rights through comprehensive strategies and frameworks, featuring induction workshops, a Code of Conduct and alignment with international standards. The Company ensures fair wages, non-discrimination and prohibition of child labour, while maintaining a safe and inclusive work environment. With dedicated Human Resource personnel and a robust grievance redressal mechanism, the Company proactively addresses human rights concerns and mandates compliance across its value chain, reinforcing its commitment to ethical business practices and the well-being of all stakeholders.

Essential Indicator-

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

LT Foods is formulating a comprehensive human rights strategy aligned with international human rights standards and frameworks. This comprises of induction workshops to promote ethical practices as well as a Code of Conduct which employees sign on their first day.

| Category               | FY2024       |                                       |             | FY2023*      |                                       |             |
|------------------------|--------------|---------------------------------------|-------------|--------------|---------------------------------------|-------------|
|                        | Total (A)    | No. of employees /workers covered (B) | % (B/A)     | Total (C)    | No. of employees /workers covered (D) | % (D/C)     |
| <b>Employees</b>       |              |                                       |             |              |                                       |             |
| Permanent              | 648          | 648                                   | 100%        | 638          | 638                                   | 100%        |
| Other than Permanent   | -            | -                                     | 0%          | 0            | 0                                     | 0%          |
| <b>Total Employees</b> | <b>648</b>   | <b>648</b>                            | <b>100%</b> | <b>638</b>   | <b>638</b>                            | <b>100%</b> |
| <b>Workers</b>         |              |                                       |             |              |                                       |             |
| Permanent              | 540          | 540                                   | 100%        | 508          | 508                                   | 100%        |
| Other than Permanent   | 1145         | 824                                   | 72%         | 974          | 786                                   | 81%         |
| <b>Total Workers</b>   | <b>1,685</b> | <b>1,364</b>                          | <b>81%</b>  | <b>1,482</b> | <b>1,294</b>                          | <b>87%</b>  |

\*Previous year, the Company provided the number of employees and workers on a cumulative basis. However, due to a grade band revision of employees and restructuring, the data for the current financial year has been disclosed as per requirement.

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

The Company adheres to labour employment laws and human rights guidelines. This includes ensuring the payment of minimum wages to employees, in strict accordance with human rights requirements.

| Particulars                 | FY2024    |                       |         |                        |         | FY2023    |                       |         |                        |         |
|-----------------------------|-----------|-----------------------|---------|------------------------|---------|-----------|-----------------------|---------|------------------------|---------|
|                             | 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>            |           |                       |         |                        |         |           |                       |         |                        |         |
| <b>Permanent</b>            |           |                       |         |                        |         |           |                       |         |                        |         |
| Male                        | 581       | 0                     | 0       | 581                    | 100%    | 580       | 0                     | 0       | 580                    | 100%    |
| Female                      | 67        | 0                     | 0       | 67                     | 100%    | 58        | 0                     | 0       | 58                     | 100%    |
| <b>Other than Permanent</b> |           |                       |         |                        |         |           |                       |         |                        |         |
| Male                        | 0         | 0                     | 0       | 0                      | 0       | 0         | 0                     | 0       | 0                      | 0.0%    |
| Female                      | 0         | 0                     | 0       | 0                      | 0       | 0         | 0                     | 0       | 0                      | 0.0%    |
| <b>Workers</b>              |           |                       |         |                        |         |           |                       |         |                        |         |
| <b>Permanent</b>            |           |                       |         |                        |         |           |                       |         |                        |         |
| Male                        | 539       | 0                     | 0       | 539                    | 100%    | 508       | 0                     | 0       | 508                    | 100%    |
| Female                      | 1         | 0                     | 0       | 1                      | 100%    | 0         | 0                     | 0       | 0                      | 0%      |
| <b>Other than Permanent</b> |           |                       |         |                        |         |           |                       |         |                        |         |
| Male                        | 996       | 0                     | 0       | 996                    | 100%    | 896       | 0                     | 0       | 896                    | 100%    |
| Female                      | 149       | 0                     | 0       | 149                    | 100%    | 74        | 0                     | 0       | 74                     | 100%    |

\*Previous year, the Company provided the number of employees and workers on a cumulative basis. However, due to a grade band revision of employees and restructuring, the data for the current financial year has been disclosed as per requirement.

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

a. The details are provided below-

| Gender                           | Male   |   | Female |   |
|----------------------------------|--------|---|--------|---|
|                                  | Number | Median remuneration/salary/wages of respective category | Number | Median remuneration/salary/wages of respective category |
| Board of Directors (BoD)*        | 2      | 4,00,000  | 2      | 5,10,000  |
| Key Managerial Personnel (KMP)   | 2      | 1,52,82,265   | 1      | 80,70,672   |
| Employees other than BoD and KMP | 578    | 5,89,404  | 66     | 7,14,540  |
| Workers                          | 539    | 3,06,708  | 1      | 1,65,300  |

\*Remuneration paid to Mr. Ashawani Kumar Arora, Managing Director and CEO is considered under KMP. Mr. Vijay Kumar Arora, Chairman and Managing Director and Mr. Surinder Kumar Arora, Managing Director do not draw any remuneration from the Company. Remuneration in the form of sitting fees is paid to the Independent Directors, which has been considered. Post appointment of Mr. Raju Lal, Independent Director, w.e.f. January 25, 2024, no Board Meeting was held therefore he is also not being considered.

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

|   | FY2024 | FY2023 |
|---|--------|--------|
| Gross wages paid to females as % of total wages | 10%    | 8%     |

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

Yes. The Company is actively developing an extensive human rights policy and framework, aligning with internationally recognised principles. Through thorough assessments and discussions, it addresses potential impacts and concerns. Moreover, dedicated HR personnel at each site are responsible for resolving any human rights issues that may arise.

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

The Company is committed to promote an environment of inclusivity, where every individual is accorded the utmost dignity and respect. A robust set of policies has been meticulously designed to address grievances in an effective manner. As part of these policies, The Company has instituted a web portal, designated email IDs, and specific contacts for the receipt and management of complaints. Should any member of staff harbour concerns, the initial point of contact is their respective reporting manager or the Business Integrity Officer. For the purpose of reporting issues, staff members are afforded the option of utilising the web portal or the telephone, with the assurance of anonymity. The respective policies can be found on the Company's website and accessed through the following link-<https://ltgroup.in/business-and-investors.html#policies-and-guidelines>



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

The details are provided below-

|                                   | FY2024                |   |         | FY2023                |   |         |
|-----------------------------------|-----------------------|---|---------|-----------------------|---|---------|
|                                   | Filed during the year | Pending resolution at the end of the year | Remarks | Filed during the year | Pending resolution at the end of the year | Remarks |
| Sexual Harassment                 | 0                     | 0   | 0       | 0                     | 0   | 0       |
| Discrimination at workplace       | 0                     | 0   | 0       | 0                     | 0   | 0       |
| Child Labour                      | 0                     | 0   | 0       | 0                     | 0   | 0       |
| Forced Labour/ Involuntary Labour | 0                     | 0   | 0       | 0                     | 0   | 0       |
| Wages                             | 0                     | 0   | 0       | 0                     | 0   | 0       |
| Other Human rights related issues | 0                     | 0   | 0       | 0                     | 0   | 0       |

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

|   | FY2024 | FY2023 |
|---|--------|--------|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | 0      | 0      |
| Complaints on POSH as a % of female employees / workers   | 0      | 0      |
| Complaints on POSH upheld   | 0      | 0      |

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

The Company has instituted a comprehensive diversity policy and a Prevention of Sexual Harassment (POSH) policy, delineating clear procedures to address instances of discrimination and harassment within the workplace. This ensures a safe and respectful working environment. These policies demonstrate the Company's commitment to inclusion and diversity and zero-tolerance for discrimination or harassment.

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

Yes, the Company ensures its value chain partners adhere to International Labour Organisation (ILO) human rights standards, proactively disseminating and implementing guidelines across its network of suppliers, contractors and collaborators. A dedicated Code of Conduct for vendors and service providers, accessible on the Company's website, reinforces the Company's commitment to upholding human rights and ethical practices throughout its value chain.

Web-link of the Policy- <https://ltgroup.in/business-and-investors.html#policies-and-guidelines>

**10. Assessment for the year-**

|                                   | % of the Company's plants and offices that were assessed (by the Company or statutory authorities or third parties) |
|-----------------------------------|---|
| Child Labour                      | 100% (in-house)   |
| Forced Labour/ Involuntary Labour | 100% (in-house)   |
| Sexual Harassment                 | 100% (POSH committee)   |
| Discrimination at workplace       | 100% (in-house)   |
| Wages                             | 100% (in-house)   |

**11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.**

The Company upholds ethical and responsible business practices by establishing policies that explicitly prohibit child labour and workplace discrimination. A rigorous Code of Conduct ensures a healthy working environment, where employees feel secure and empowered to report concerns or violations.

**Leadership Indicators**

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

The Company is committed to positively impacting human rights. This commitment extends to its employees, contract workers, customers, supply chain workers, local communities and end users. It strives to avoid infringing on stakeholders' human rights and is currently developing a comprehensive human rights policy that will encompass all pertinent issues. Additionally, its exhaustive Code of Conduct tackles human rights concerns.

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

All facilities of LT foods are assessed with ISO 45001 and OSHA 18001 which covers key requirements related to labour, working conditions and human rights.

**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?**

The Company is committed to providing equal opportunities for individuals with special abilities and actively developing infrastructure to comply with the Rights of Persons with Disabilities Act, 2016. This ensures accessibility for everyone, including people

with disabilities. Furthermore, its Diversity and Equal Opportunity policy fortifies this commitment.

Web-link of the Policy- [http://ltgroup.in/pdf/Diversity-and-Equal-Opportunity-Policy\\_Final.pdf](http://ltgroup.in/pdf/Diversity-and-Equal-Opportunity-Policy_Final.pdf)

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

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

Comprehensive details are yet to be ascertained. However, the Company has initiated the process of evaluating critical suppliers.

**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

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



### SDGs Impacted



### Capital Linkage



Natural Capital

The Company is committed to sustainability, primarily focusing on reducing Greenhouse Gas (GHG) emissions, optimising natural resource use and assisting communities in overcoming environmental challenges. It has implemented measures such as Zero Liquid Discharge, renewable energy projects and innovative waste management practices. Additionally, LT Foods adheres to stringent environmental regulations, ensuring compliance and transparency in its operations. Through significant investments in renewable energy, carbon neutrality initiatives and sustainable agricultural practices, the Company reduces its environmental impact and promotes sustainable development.

Essential Indicator-

1. Details of total energy consumption (in Giga Joules) and energy intensity, in the following format-

| Parameter   | FY2024          | FY2023             |
|---|-----------------|--------------------|
| <b>From renewable sources</b>   |                 |                    |
| Total electricity consumption (A) (Solar)   | 6,771           | 1,691.98           |
| Total fuel consumption (B)  | 0               | 0                  |
| Energy consumption through other sources (C) (Husk)   | 5,49,513        | 5,70,599.86        |
| <b>Total energy consumed from renewable sources (A+B+C)</b>   | <b>5,56,284</b> | <b>5,72,291.84</b> |
| <b>From non-renewable sources</b>   |                 |                    |
| Total electricity consumption (D)   | 53,905          | 43,323.20          |
| Total fuel consumption (E)  | 671             | 11,669.29          |
| Energy consumption through other sources (F)  | 0               | 0                  |
| <b>Total energy consumed from non-renewable sources (D+E+F)</b>   | <b>54,576</b>   | <b>54,992.49</b>   |
| <b>Total energy consumed (A+B+C+D+E+F)</b>  | <b>6,10,860</b> | <b>6,27,284.33</b> |
| <b>Energy intensity per rupee of turnover</b><br>(Total energy consumed / Revenue from operations) (GJ/Rupees in Lakh)  | 1.52            | 1.60               |
| <b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed / Revenue from operations adjusted for PPP) (GJ/Rupees in Lakh) | 34.76           | 36.61              |
| <b>Energy intensity in terms of physical Output (GJ/MT)</b>   | 1.86            | 2.15               |
| Energy intensity (optional) – the relevant metric may be selected by the entity   | -               | -                  |

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

No

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

Not Applicable

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

| Parameter  | FY2024          | FY2023             |
|--|-----------------|--------------------|
| <b>Water withdrawal by source (in kilolitres)</b>  |                 |                    |
| (i) Surface water  | 0               | 0                  |
| (ii) Groundwater   | 2,43,788        | 3,18,463           |
| (iii) Third party water  | 0               | 0                  |
| (iv) Seawater / desalinated water  | 0               | 0                  |
| (v) Others   | 0               | 0                  |
| <b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>  | <b>2,43,788</b> | <b>3,18,463</b>    |
| <b>Total volume of water consumption (in kilolitres)</b>   | <b>1,35,247</b> | <b>2,26,289.76</b> |
| <b>Water intensity per rupee of turnover</b><br>(Total water consumption / Revenue from operations) (KI/Rupees in Lakh)  | 0.34            | 0.57               |
| <b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption / Revenue from operations adjusted for PPP) (KI/Rupees in Lakh) | 7.70            | 13.04              |
| <b>Water intensity in terms of physical output (KL/MT)</b>   | 0.41            | 0.77               |
| <b>Water intensity</b> (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.

4. Provide the following details related to water discharged-

| Parameter  | FY2024          | FY2023           |
|--|-----------------|------------------|
| <b>Water discharge by destination and level of treatment (in kilolitres)</b> |                 |                  |
| (i) To surface water   |                 |                  |
| - No treatment   | -               | -                |
| - With treatment – please specify level of treatment                         | -               | -                |
| (ii) To groundwater  |                 |                  |
| - No treatment   | -               | -                |
| - With treatment – ETP & STP   | 1,08,541        | 92,173.24        |
| (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                         | -               | -                |
| (v) Others   |                 |                  |
| - No treatment   | -               | -                |
| - With treatment – please specify level of treatment                         | -               | -                |
| <b>Total water discharged (in kilolitres)</b>                                | <b>1,08,541</b> | <b>92,173.24</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

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

The Company has implemented a Zero Liquid Discharge mechanism in all its plants. This means that no liquid waste is released into the environment, thus, protecting the environment and upholding responsible industrial practices.

Moreover, the Company regularly submits compliance reports to regulatory bodies, demonstrating compliance with environmental standards for pollution control, wastewater recycling, effluent treatment and waste disposal.

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

| Parameter                           | Unit | FY2024 | FY2023 |
|-------------------------------------|------|--------|--------|
| NOx                                 | MT   | 10.97  | 10.87  |
| SOx                                 | MT   | 5.09   | 4.9    |
| Particulate matter (PM)             | MT   | 24.76  | 26.82  |
| Persistent organic pollutants (POP) | -    | NA     | NA     |
| Volatile organic compounds (VOC)    | -    | NA     | NA     |
| Hazardous air pollutants (HAP)      | -    | NA     | NA     |

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

No

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

The details are provided below-

| Parameter   | Unit                                 | FY2024 | FY2023 |
|---|--------------------------------------|--------|--------|
| Total Scope 1 emissions (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) | tonnes of CO <sub>2</sub> equivalent | 1,063  | 1,303  |
| Total Scope 2 emissions (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) | tonnes of CO <sub>2</sub> equivalent | 10,891 | 9,799  |

| Parameter   | Unit  | FY2024 | FY2023 |
|---|---|--------|--------|
| <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)   | tonnes of CO <sub>2</sub> equivalent / Rs in lakh | 0.03   | 0.02   |
| <b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) | tonnes of CO <sub>2</sub> equivalent / Rs in lakh | 0.68   | 0.46   |
| <b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>   | tonnes of CO <sub>2</sub> equivalent / MT         | 0.036  | 0.038  |
| <b>Total Scope 1 and Scope 2 emission intensity</b> (optional) – the relevant metric may be selected by the entity  | -   | -      | -      |

Bio-fuel (Husk) is not considered in the Emission calculation.

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

No

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

LT Foods has significantly reduced greenhouse gas emissions by implementing sustainability measures, including solar panels and biofuels. These efforts have resulted in the generation of approximately 1.9 crore KWH units of renewable energy, accounting for 56.9% of its energy share across key plants such as Bahalgarh and Varpal.

**9. Provide details related to waste management by the Company, in the following format:**

The required details are provided below-

| Parameter   | FY2024          | FY2023          |
|---|-----------------|-----------------|
| <b>Total waste generated (in metric tonnes)</b>   |                 |                 |
| Plastic waste (A)   | 1,635           | 1,584           |
| E-waste (B)   | 845             | 0.85            |
| Bio-medical waste (C)   | 0.73            | 0.72            |
| Construction and demolition waste (D)   | 0               | 0               |
| Battery waste (E)   | 0               | 0               |
| Radioactive waste (F)   | 0               | 0               |
| Other Hazardous waste. Please specify, if any. (G)  | 26.06           | 18.8            |
| Other Non-hazardous waste generated (H). Please specify, if any.<br>(Break-up by composition i.e. by materials relevant to the sector)  | 16.96           | 16.41           |
| <b>Total (A+B + C + D + E + F + G + H)</b>  | <b>2,523.75</b> | <b>1,620.78</b> |
| <b>Waste intensity per rupee of turnover</b> (Total waste generated / Revenue from operations) (MT/Rupees in Lakh)  | 0.0062          | 0.0041          |
| <b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (MT/Rupees in Lakh)<br>(Total waste generated / Revenue from operations adjusted for PPP) | 0.14            | 0.094           |
| <b>Waste intensity in terms of physical output (MT/MT)</b>  | 0.0077          | 0.0055          |
| <b>Waste intensity</b> (optional) – the relevant metric may be selected by the entity   |                 |                 |

| Parameter  | FY2024          | FY2023          |
|--|-----------------|-----------------|
| <b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b> |                 |                 |
| <b>Category of waste</b>   |                 |                 |
| (i) Recycled   | 2,480           | 1,584.85        |
| (ii) Re-used   | 2.65            | 0               |
| (iii) Other recovery operations  | 0               | 0               |
| <b>Total</b>   | <b>2,482.65</b> | <b>1,584.85</b> |
| <b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>                              |                 |                 |
| <b>Category of waste</b>   |                 |                 |
| (i) Incineration   | 0.73            | 0.72            |
| (ii) Landfilling   | 40.37           | 32.46           |
| (iii) Other disposal operations  | 0               | 2.75            |
| <b>Total</b>   | <b>41.10</b>    | <b>35.93</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

10. **Briefly describe the waste management practices adopted in your establishment. 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.**

The Company acknowledges the environmental impact of its product packaging and takes steps to mitigate it by ensuring responsible plastic waste disposal through vendor reports and compliance with Extended Producer Responsibility (EPR) regulations via the CPBC portal. This minimises harm from plastic, hazardous and e-waste.

The Company ensures hazardous waste management through authorised vendors covering appropriate handling of fly ash, ETP sludge, plant cleaning dust, black oil, waste oil, bio waste and operator clothing cleaning. Additionally, the Company responsibly manages e-waste by disposing of all electronic and electrical items through authorised channels.

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-**

| Sl. No.   | Location of operations/offices | Type of operations | Whether the conditions of environmental approval / clearance are being complied with? (Y/N)<br>If no, the reasons thereof and corrective action taken, if any. |
|---|--------------------------------|--------------------|--|
| No. The Company does not have any offices/facilities located 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 |
|-----------------------------------|----------------------|------|---|--|-------------------|
| No such projects were undertaken. |                      |      |   |  |                   |

**13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection Act and rules thereunder (Y/N).**

If not, provide details of all such non-compliances, in the following format-

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

The Company adheres to the Air Act, Water Act and Hazardous Act, ensuring compliance with regulations for air quality, water management and hazardous substance handling. Thus, the Company demonstrates its commitment to environmental protection and community wellbeing as well as underscores its sustainable approach to business operations through regular monitoring.

### Leadership Indicators -

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

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

- (i) Name of the area - Sonipat and Varpal
- (ii) Nature of operations – Rice processing
- (iii) Water withdrawal, consumption and discharge in the following format-

| Parameter   | FY2024          | FY2023             |
|---|-----------------|--------------------|
| <b>Water withdrawal by source (in kilolitres)</b>                                     |                 |                    |
| (i) Surface water   | 0               | 0                  |
| (ii) Groundwater  | 2,43,788        | 3,18,463           |
| (iii) Third party water   | -               | -                  |
| (iv) Seawater/desalinated water   | -               | -                  |
| (v) Others  | -               | -                  |
| <b>Total volume of water withdrawal (in kilolitres)</b>                               | <b>2,43,788</b> | <b>3,18,463</b>    |
| <b>Total volume of water consumption (in kilolitres)</b>                              | <b>1,35,247</b> | <b>2,26,289.76</b> |
| <b>Water intensity per rupee of turnover</b> (Water consumed/turnover)                | 0.34            | 0.57               |
| <b>Water intensity</b> (optional) – the relevant metric may be selected by the entity | -               | -                  |
| <b>Water discharge by destination and level of treatment (in kilolitres)</b>          |                 |                    |
| (i) Into Surface water  | -               | -                  |
| - No treatment  | -               | -                  |
| - With treatment – please specify level of treatment                                  | -               | -                  |
| (ii) Into Groundwater   | 1,08,541        | 92,173.24          |
| - No treatment  | -               | -                  |
| - With treatment – please specify level of treatment                                  | 1,08,541        | 92,173.24          |
| (iii) Into Seawater   | -               | -                  |
| - No treatment  | -               | -                  |
| - With treatment – please specify level of treatment                                  | -               | -                  |
| (iv) Sent to third-parties  | -               | -                  |
| - No treatment  | -               | -                  |
| - With treatment – please specify level of treatment                                  | -               | -                  |
| (v) Others  | -               | -                  |
| - No treatment  | -               | -                  |
| - With treatment – please specify level of treatment                                  | -               | -                  |
| <b>Total water discharged (in kilolitres)</b>   | <b>1,08,541</b> | <b>92,173.24</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.

By PHDCCI in FY 2023-24

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

| Parameter   | Unit | FY2024 | FY2023 |
|---|------|--------|--------|
| <b>Total Scope 3 emissions</b><br>(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) | NA   | NA     | NA     |
| <b>Total Scope 3 emissions per rupee of turnover</b>  |      |        |        |
| <b>Total Scope 3 emission intensity</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.

NA

3. With respect to the ecologically sensitive areas reported in Question 10 of Essential Indicators above, provide details of significant direct and indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

NA

4. If the entity provided below taken 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-

| Sl. No. | Initiative undertaken                     | Details of the initiative (Web-link, if any, may be provided along-with summary)   | Outcome of the initiative  |
|---------|---|--|--|
| 1       | Sustainable Rice Platform (SRP) Standards | Aligning with SRP standards, LT Foods adopted sustainable and effective plant nutrition management. Initiatives included water and fertiliser conservation, ethical labour practices and reduced chemical use. | Engaged numerous farmers from Haryana, Punjab, Uttar Pradesh, and Madhya Pradesh. Covered 5,170 acres and 280 farmers in Haryana with water-saving techniques, minimising greenhouse gas emissions. Enhanced agricultural productivity and environmental health. |
| 2       | Renewable Energy Initiatives              | Used solar panels and biofuels for electricity generation. Improved energy efficiency through various operational measures.  | Generated 6,771 GJ from Solar and 5,49,513 GJ from Husk as a renewable energy share of 56.9%.  |
| 3       | Recyclable Packaging                      | Transitioned to recyclable packaging for new and existing products. Upgraded machine infrastructure to handle recyclable films.  | Reduced plastic use and made packaging more recyclable. Developed machinery for responsible product refills and produced functional items from recycled materials.   |



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

LT Foods has implemented a robust risk management policy, which includes a comprehensive business continuity and disaster management strategy to diminish the impact of natural disasters and supply shortages.

In the event of a natural disaster affecting one facility, the Company has contingency plans to swiftly assess the situation, activate alternative production sites and adjust supply chains accordingly. This enables LT Foods to quickly respond, minimise potential operational disruptions and ensure continued availability of products.

LT Foods' multi-location operations reduce dependence on a single facility. This diversification allows the Company to tap into alternative supply sources, ensuring uninterrupted customer service despite localised disruptions.

Furthermore, LT Foods maintains strong supplier relationships, ensuring seamless coordination and communication during times of crisis. This collaboration ensures a proactive response to supply shortages and identifying alternative sourcing options to maintain consistent product availability. The Company has uploaded Risk Management Policy on its website.

**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 on the environment has been identified arising from the entity's value chain. However, the entity is proactive in ensuring environmental responsibility throughout its operations and supply chain. In alignment with the Company's Code of Conduct for Vendors and Service Providers, all suppliers are required to adhere to strict environmental standards and comply with relevant laws and regulations.

To further mitigate potential environmental impacts, the Company has implemented Sustainable Rice Production (SRP) methods and actively educates farmers on sustainable agricultural practices. These efforts help to manage and minimise any possible environmental repercussions related to agricultural activities. Through these initiatives, the Company reaffirms its commitment to sustainability and the protection of the environment for future generations .

**7. % of Value chain partners (by value of business done with such partners) that were assessed for Environmental Impacts?**

The Company has initiated critical vendor evaluation audits. According to this system, the Company assesses the environmental impact of its value chain partners.





## Principle 7

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



### SDGs Impacted



### Capital Linkage



Social and relationship Capital

The Company, in acknowledgement of its pivotal role in shaping public policy, is committed to promoting societal and environmental prosperity. This commitment is demonstrated through principles that make a positive impact on policy formulation. Furthermore, the Company understands that engaging responsibly and transparently in influencing policy not only reflects its fundamental values but also cultivates public trust. Such trust is essential for fostering enduring partnerships and facilitating collective advancement.

## Essential Indicator-

1. a. Number of affiliations with trade and industry chambers/associations.  
Yes, the Company is affiliated with six trade and industry chambers and associations.
- b. List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the Company is a member of/affiliated to.

| Sl. No. | Name of the trade and industry chambers/associations                       | Reach of trade and industry chambers/associations (State/ National) |
|---------|--|---|
| 1       | All India Rice Exporters Association (AIREA)                               | National  |
| 2       | Confederation of Indian Industry (CII)                                     | National  |
| 3       | Federation of Indian Chambers of Commerce and Industry (FICCI)             | National  |
| 4       | Progress, Harmony and Development Chamber of Commerce and Industry (India) | National  |
| 5       | Associated Chambers of Commerce and Industry of India (ASSOCHAM)           | National  |
| 6       | All India Rice Exporters Federation  | National  |

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

| Name of the authority  | Brief of the case | Corrective action taken |
|--|-------------------|-------------------------|
| There have been no adverse orders against the Company pertaining to anti-competitive conduct from regulatory bodies. |                   |                         |

## Leadership Indicators

1. Details of public policy positions advocated by the Company-

| 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 collaborates with prominent industry institutions, including the Confederation of Indian Industry, the Federation of Indian Chambers of Commerce and Industry and the Associated Chambers of Commerce and Industry of India as well as various regional Chambers of Commerce. The Company's engagements with these entities are distinguished by a steadfast commitment to integrity, transparency and thoughtful consideration of all stakeholders.



## Principle 8

Businesses should promote inclusive growth and equitable development.



### SDGs Impacted



### Capital Linkage



Human Capital



Social and relationship Capital

LT Foods demonstrates a strong commitment to social responsibility through various initiatives, including the Project Parivartan for village development and comprehensive community feedback mechanisms. The Company sources a significant portion of its inputs from MSMEs within India, actively creating jobs in smaller towns. It maintains a non-discriminatory procurement policy to ensure fair treatment for all suppliers. Additionally, LT Foods undertakes substantial CSR projects, particularly in aspirational districts and regularly assesses and addresses community grievances. The Company also ensures transparency and compliance with industry standards, reflecting its dedication to ethical practices and continuous improvement.

## Essential Indicator-

### 1. Details of Social Impact Assessments (SIA) of projects undertaken by the Company, 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 Web link |
|---|---------------------|----------------------|---|--|-------------------|
| Project Parivartan- An integrated village development initiative to transform select villages into model with emphasis on dignity, cleanliness, community service, harmony and eco-friendly practices |                     |                      | YES   | NO   | NO                |

### 2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by the Company, 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 | Amount sent on R&R activities during FY 2023-24 (In INR) |
|----------------|--|-------|----------|---|--------------------------|--|
| Not Applicable |  |       |          |   |                          |  |

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

The Company addresses community concerns through a structured feedback method. Community members are invited to provide feedback on the execution of work and the Company conducts satisfaction surveys to assess their satisfaction. The objective of these visits is to identify any gaps or areas of improvement and to ensure that the needs and concerns of the community are addressed. Thus, the Company has implemented a pen-and-paper technique for addressing community issues.

The Village Adoption Project was designed using a bottom-up approach, involving all community members. Based on their suggestions, social development activities were carried out in the villages adopted by the Company. Regular meetings, involving gram panchayats and village heads were organised to gather feedback from community members, if any. A register in the region's language was maintained at the project office to record community members' satisfaction and concerns.

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

|   | FY2024 | FY2023 |
|---|--------|--------|
| Directly sourced from MSMEs/small producers | 33%    | 9.7%   |
| Directly from within India                  | 77%    | 81.7%  |

### 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     | FY2024 | FY2023 |
|--------------|--------|--------|
| Rural        | 29.3%  | 27.2%  |
| Semi-urban   | 1.8%   | 2.2%   |
| Urban        | 42.9%  | 45.8%  |
| Metropolitan | 26.0%  | 24.8%  |

(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 |
|--|-------------------------|
| Not Applicable                               |                         |

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

| S. No. | State          | Aspirational District | Amount spent (In INR) |
|--------|----------------|-----------------------|-----------------------|
| 1      | Madhya Pradesh | Chhatarpur            | 80,00,000             |

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

No. The Company upholds a non-discriminatory approach towards its suppliers and does not maintain a separate preferential procurement policy. Instead, an integrated procurement process has been established, working closely with farmers to ensure the timely acquisition of high-quality paddy.

- (b) From which marginalised/vulnerable groups do you procure? - NA

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

Procurement is conducted by evaluating the quality of raw materials to ensure compliance with the established criteria, as outlined in the internal checklist prepared by the Company. The purchasing process is devoid of prejudice or bias, with a strong emphasis on fair treatment and equal opportunity for all suppliers.



**4. Details of the benefits derived and shared from the intellectual properties owned or acquired by the Company (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 |
|-------------------|-------------------|-------------------------|
| Not Applicable    |                   |                         |

**6. Details of beneficiaries of CSR Projects-**

| Sl. No. | CSR Project  | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalised group |
|---------|--|---|---|
| 1       | Village adoption Parivartan project Chattarpur               | 13,039                                      | 100%  |
| 2       | Village adoption Parivartan project Raisen Chattarpur        | 5,160                                       | 100%  |
| 3       | Udyan Care for promoting education among girls- New Delhi    | 75  | 100%  |
| 4       | Maharaja Jagat Singh Medical Relief for promoting healthcare | 2,000                                       | 0%  |
| 5       | Aajevika Swasthya Sahaytya Kendra wellness centre            | 1,200                                       | 0%  |
| 6       | Improving Rural infrastructure                               | 2,400                                       | 100%  |
| 7       | Farm Mechanisation   | 210   | 0%  |
| 8       | Pardada Pardadi educational society                          | 35  | 100%  |



## Principle 9

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



### SDGs Impacted



### Capital Linkage



Intellectual Capital



Social and relationship Capital

LT Foods prioritises customer feedback through accessible communication channels and trained sales teams, to develop high-quality products that meet customer expectations. The Company adheres to strict data privacy and cyber security policies, with no reported breaches. Additionally, LT Foods addresses advertising and service delivery issues proactively, ensuring seamless product availability and customer satisfaction. The Company's commitment to ethical practices and continuous improvement underscores its dedication to consumer trust and safety.



## Essential Indicator-

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

At LT Foods, consumer feedback is highly valued. Every product pack includes a customer service phone number and email address, facilitating easy communication for suggestions and feedback. Additionally, the sales teams are trained to gather information directly from consumers regarding their experiences with the products. This information is then compiled and forwarded to the relevant teams for review, research and development.

The Company's prioritises its clients and provides high-quality products that meet customer requirements and expectations. It continually seeks ways to enhance offerings based on customer input.

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

| Sl. No.   | As a percentage to total turnover |
|---|-----------------------------------|
| Environmental and social parameters relevant to the product | 20%                               |
| Safe and responsible usage                                  | 20%                               |
| Recycling and/or safe disposal                              | 20%                               |

### 3. Number of consumer complaints in respect of the following-

| Number of consumer complaints in respect of the following- | FY2024                   |                                   |         | FY2023                   |                                   |         |
|--|--------------------------|-----------------------------------|---------|--------------------------|-----------------------------------|---------|
|  | Received during the year | Pending resolution at end of year | Remarks | Received during the year | Pending resolution at end of year | Remarks |
| Data privacy   | 0                        | 0                                 |         | 0                        | 0                                 |         |
| Advertising  | 38                       | 0                                 |         | 17                       | 0                                 |         |
| Cyber-security   | 0                        | 0                                 |         | 0                        | 0                                 |         |
| Delivery of essential services                             | 15                       | 0                                 | Nil     | 2                        | 0                                 | Nil     |
| Restrictive Trade Practices                                | 0                        | 0                                 |         | 0                        | 0                                 |         |
| Unfair Trade Practices                                     | 0                        | 0                                 |         | 0                        | 0                                 |         |
| Other  | 1,042                    | 0                                 |         | 1,501                    | 0                                 |         |

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

| NIC Code          | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary recalls | Nil    | N.A.               |
| Forced recalls    | Nil    |                    |

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

Yes. The Company's data privacy policy is accessible on the official website and can be reviewed via the following web link- <http://www.ltgroup.in/pdf/ITPrivacy-Policy.pdf>.

Product safety, advertising, cybersecurity and data privacy are paramount for the Company. Adhering to global standards and industry best practices, it navigates the complex landscape of cybersecurity and data privacy with aplomb. It is fully compliant with the IT Act, its rules and guidelines and bases its data privacy governance on existing case laws, guidelines and directions provided by various authorities from time to time.

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

No significant concerns/complaints/penalties/regulatory actions were identified during the year. However, in case of any concerns, consumers can reach out to us via multiple channels, i.e., phone, e-mail and social media. We have a pre-defined turnaround time and response mechanism for complaint closure.

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

| Sl. No.  | Provide the following information relating to data breaches- |
|--|--|
| a. Number of instances of data breaches along-with impact                                | Nil  |
| b. Percentage of data breaches involving personally identifiable information of customer | NA   |
| c. Impact, if any, of the data breaches  | NA   |

### Leadership Indicators

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

Information regarding the Company's product range is available on the official website.

Web link for the same is as follows- <https://ltgroup.in/brands.html>

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

To assist consumers in making informed decisions, each product is packaged with a clear message regarding its safety for use. This packaging also includes comprehensive details about its nutritional value and usage instructions. Additionally, the Company has introduced a recipe section on its website, enabling users to discover and learn culinary skills.

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

LT Foods has created multiple touch points for consumer connect. In case of disruption or adverse scenarios, the Company reaches out to consumers through channels like social media, TV, print, e-commerce platforms and brand websites. Emails or messages can be sent out to consumer who are connected to LT Foods. In addition, the consumer cell team communicates to consumers, if necessary.

**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 whole? (Yes/No)**

Yes. LT Foods adheres to all the applicable regulations regarding product labelling and displays relevant information on it. Additional information, over and above the mandated regulation, is displayed wherever applicable. This information is generally related to the benefits of the product.

Consumer satisfaction surveys are conducted regularly by the Company to gauge customer satisfaction across its core products, services and operating locations. These surveys are instrumental in gathering feedback, identifying areas for development and improving the overall quality of products and services. The survey findings are thoroughly examined and the insights gathered are used to guide strategic decision-making, product development and efforts to enhance customer experience. The Company's dedication to client satisfaction is demonstrated in its proactive approach to collecting and implementing consumer feedback.

