

La Opala RG Limited

Date: August 3, 2026

To

The Secretary

Listing Department

BSE Limited

New Trading Ring, Rotunda Building

P. J. Tower, Dalal Street, Fort

Mumbai – 400 001

Scrip Code: 526947

The Manager

Listing Department

National Stock Exchange of India Limited

Exchange Plaza, 5th Floor, Plot No. C/1, G Block

Bandra Kurla Complex, Bandra (E)

Mumbai – 400 051

Symbol: LAOPALA

Dear Sir/ Madam,

Sub: Business Responsibility and Sustainability Report for the Financial Year 2025-26

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report (BRSR) for the financial year 2025-26, which also forms part of the Annual Report for the financial year 2025-26.

Kindly take the above information on record.

Thanking You,

Yours faithfully,

For La Opala RG Limited

(Jit Roy Choudhury)

Company Secretary

Encl: As above

Business Responsibility & Sustainability Reporting Format

SECTION A: GENERAL DISCLOSURES

I. Details

1	Corporate Identity Number (CIN) of the Listed Entity	L26101WB1987PLC042512
2	Name of the Company	La Opala RG Limited
3	Year of Incorporation	1987
4	Registered Office Address	Eco Centre, 8 th Floor, EM-4, Sector –V, Kolkata - 700 091
5	Corporate Address	Eco Centre, 8 th Floor, EM-4, Sector –V, Kolkata - 700 091
6	E-mail	info@laopala.in
7	Telephone	7604088814/15/16/17
8	Website	www.laopala.in
9	Financial Year for which reporting is being done	2025-26
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Ltd. & BSE Limited
11	Paid-up Capital	Rs 22,20,00,000
12	Name and contact details of the person who may be contacted in case of any queries on the BRSR report	Alok Pandey; +91-7604088814/15/16/17 alok@laopala.in
13	Reporting Boundary	The disclosures are on standalone basis
14	Name of assessment or assurance provider	Not Applicable
15	Type of assessment or assurance obtained	Not Applicable

II. Products / Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Table or Kitchen Glassware	Manufacturer of Table and Kitchen Glassware	100%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Table or Kitchen Glassware	23105	100%

III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	3	1	4
International	-	-	-

19. Markets served by the entity:

a. Number of locations –

Locations	Number
National (No. of States)	Pan-India
International (No. of Countries)	40+

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

The Revenue from Overseas Market is 11.70% of Total Turnover in F.Y. 2025-26.

c. A brief on types of customers

The products are marketed to end customers primarily homemakers, upper middle class and middle class households. The products are distributed pan-India and available at retail crockery stores, large format retail stores and e- commerce platform.

IV. Employees

20. Details as at the end of Financial Year: 2025-26

a. Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees (as on March 31, 2026)						
1.	Permanent (D)	409	404	98.78%	5	1.22%
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total employees (D + E)	409	404	98.78%	5	1.22%
Workers (as on March 31, 2026)						
4.	Permanent (F)	318	232	72.96%	86	27.04%
5.	Other than Permanent (G)	315	250	79.37%	65	20.63%
6.	Total workers (F + G)	633	482	76.15%	151	23.85%

b. Differently-abled Employees and workers:

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently abled employees workers (as on March 31, 2026)						
1.	Permanent (D)	-	-	-	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total differently abled employees (D + E)	-	-	-	-	-
Differently abled workers (as on March 31, 2026)						
4.	Permanent (F)	-	-	-	-	-
5.	Other than permanent (G)	-	-	-	-	-
6.	Total differently abled workers (F + G)	-	-	-	-	-

21. Participation/Inclusion/Representation of women (as on March 31, 2026) :-

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	2	33.33%
Key Management Personnel excluding BOD	2	-	Nil

22. Turnover rate for permanent employees and workers (as on March 31, 2026):-

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	17%	-	17%	12%	40%	12%	13%	17%	13%
Permanent Workers	13%	10%	12%	74% *	10%	62%*	11%	13%	11%

*The higher percentage of turnover in FY 2024-25 is due to suspension of Operations of Opal Glass Unit at Madhupur, Jharkhand.

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

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

The Company does not have any holding, subsidiary, associate or joint venture Company.

VI. CSR Details

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

(ii) Turnover: Rs. 30,541.29 lacs (as on March 31, 2026)

(iii) Net Worth: Rs. 82,036.00 lacs (as on March 31, 2026)

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redressal policy)	FY 2025-26 Current FY			FY 2024-25 Previous FY		
		No of complaints filed during the year	No of complaints pending resolution at close of the year	Remarks	No of complaints filed during the year	No of complaints pending resolution at close of the year	Remarks
Communities	Yes, we have grievance redressal mechanism at place and all employees are responsible for managing relationship within their area of responsibility	-	-	-	-	-	-
Investors (other than shareholders)		-	-	-	-	-	-
Shareholders	Yes (Note :1)	1	-	Resolved	2	-	Resolved
Employees & workers	Yes (Note:2)	-	-	-	-	-	-
Customers	Yes, we have grievance redressal mechanism at place and all employees are responsible for managing relationship within their area of responsibility	30	-	Resolved	74	-	Resolved
Value Chain Partners		-	-	-	-	-	-

Note 1: Company is following strong Grievance Redressal Mechanism and has separate Committee of Directors i.e., Stakeholders Relationship Committee;

Note 2: <https://www.laopala.in/img/investors/pdf/Investors-relations/Policies/8-whistle-blower-policy.pdf>

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

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

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.	GHG Emissions	Risk	GHG Emission poses a significant concern to our business, primarily through regulatory compliance pressures, operational costs, and reputational risks.	The Company is actively adopting energy-efficient technologies and collaborating with various suppliers to ensure that their emissions align with our sustainability targets.	Negative - Cost and effort involved in establishing improved and efficient systems and processes to reduce the GHG Emissions.
2.	Water and waste Management	Opportunity	We follow a closed loop system for water usage, ensuring that water is optimally utilized and subsequently treated for reuse. There are processes in place aimed at reducing the consumption of plastic and cardboard. Additionally, 100% of glass waste is recycled. All waste is handled through government-authorized vendors, who collect our wastages in compliance with the PCB norms.	Not Applicable	Positive for waste – The waste generated is recycled and reintegrated into the production process. The energy is saved due to glass recycling as cullet melts at lower temperature resulting in reduction in emission. Neutral for water– No immediate financial implications are envisaged. However, ongoing efforts are being undertaken to strengthen efficient water management practices and further enhance the Company’s sustainability credentials.
3.	Energy Management	Opportunity	Processes and systems are in place to ensure maximum energy efficiency, with a continued focus on ongoing improvement.	Not Applicable	Positive – Investments made in improving the energy management system are expected to yield positive outcomes and lead to cost reduction in the long run.

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.	CSR	Opportunity	A Need Assessment conducted prior to project execution provides insight into the voice and stance of the community along with their consent to operate.	Not Applicable	Positive – Our CSR initiatives enable us to stand out in the competitive market while contributing to social causes, thereby strengthening brand goodwill and trust.
5.	Human Rights	Risk	Evolving human rights regulations pose a potential challenge.	We make substantial efforts to ensure that no human right violations occur and the same is embedded across all aspects of our business operations.	Negative - Any violation may result in significant reputational and financial risks for the organization.
6.	Employee Health and Safety	Risk	Employee health and safety issues can result in regulatory non-compliance including reputational and brand damage as well as decreased productivity.	Numerous efforts and initiatives have been implemented to ensure employee health and safety. The Company uses appropriate PPE and conducts periodic health check-ups to monitor and safeguard employee well-being.	Negative - Any kind of health or safety related issues may result in legal liabilities, insurance claims and employee lawsuits. Moreover, unintentional regulatory non compliances could lead to fines, sanctions or reputational damage for the company.
7.	Labour practices	Risk	Evolving regulations around Labour practices pose a potential challenge.	We make substantial efforts to ensure compliance with all applicable Labour laws and strive to go beyond regulatory requirements to support the welfare of our workers and labourers.	Negative – Workplace injury, accidents or similar incidents may lead to increased litigations and subsequent compensations and claims resulting in significant financial, legal and operational consequence for the business.
8	Product Development & Innovation	Opportunity	Consumer preferences are increasingly shifting towards modern, sustainable and functional products. Innovation serves as a key driver for competitive edge and market expansion.	Not applicable.	Positive – Drives revenue growth through premium offerings, enables access to new markets, and enhances overall brand value.

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)
9.	Data Privacy & Cybersecurity	Risk	Increasing digitalization and data-driven operations increases exposure to cyber threats and data breaches.	The Company has strong robust cybersecurity frameworks, employee awareness programs, and data protection policies.	Negative – Costs associated with securing strong IT infrastructure and ensuring necessary compliance, along with potential legal/ reputational losses in the event of a breach.
10.	Talent Development, Attraction, Engagement & Retention	Opportunity	Building a skilled, motivated, and loyal workforce enhances productivity, fosters innovation and reduces attrition.	Not applicable	Positive – Enhances innovation, reduces recruitment/training costs, and improves overall company performance and reputation.
11.	Supply chain management	Opportunity	Establishing a resilient supply chain has strengthen our business continuity.	Not Applicable	Positive – Building resilience in our supply chain has enabled us to achieve sustainable long term results.
12.	Consumer welfare	Opportunity	To differentiate ourselves as market leaders and most preferred consumer brand.	Not Applicable	Positive - Goodwill amongst consumers is likely to translate into product sales.
13.	Governance	Opportunity	To strengthen and continuously evolve our organizational strategy by embedding robust governance practices, ensuring transparency, accountability and ethical decision making thereby driving sustainable and long term success.	Not Applicable	Positive – Contributes to the transformation of our business and supports its progression to higher levels of performance and long term growth.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Web Link of the Policies, if available	Policies can be accessed on the website of the Company under "Investor Relations" at https://www.laopala.in/investors/investor-relations/policies								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, wherever appropriate								
4.	Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The principles contained reference to various Act and Regulations issued by Government Legislatives and also confirm in tune of International Standards like ISO 9001.								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The company intends to achieve Zero waste to landfill and Zero effluent discharge targets while moderating water consumption intensity.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company runs a relatively clean business with negligible emission or effluents being generated.								
Governance, leadership and oversight										
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) The Company endeavours to continuously strive towards sustainability accompanied with growth and believe that its success would be determined to a great extent by it's proactive response to it's environmental, social and governance targets and achievements. Refer page no. 36-38 of the Annual Report.									
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policy (ies).	Board of Directors								
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.	The CSR Committee which is a board-level committee is responsible for reviewing and monitoring the Company's sustainability initiatives.								

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	All the Policies of the Company are approved by the Board and reviewed periodically or on a need basis. The compliance is checked quarterly and policies are updated as and when required.																	
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances																		
11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes / No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9									
	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No

12. If answer to question (11) above is “No” i.e., not all Principles are covered by a policy, reasons to be stated:
Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE

1

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

Essential Indicators

1. Percentage coverage by training and awareness programs 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	1	Familiarization programs conducted for the directors	100%
Key Managerial Personnel	Nil	Nil	Nil
Employees other than BoD and KMPs	75	Health & Safety, Skill upgradation & others	73.27%
Workers	75	Health & Safety, Skill upgradation & others	61.95%

2. Details of fines penalties/punishment/award/compounding fees/settlement amount paid in proceedings, (by the entity or by directors /(KMPs) with regulators/law enforcement agencies / judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of the 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	-	-	-	-	-
Settlement	-	-	-	-	-
Compounding Fee	-	-	-	-	-

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

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
Not Applicable	

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

The Company has a Code of Conduct for all levels of Employees which inter-alia requires conformity with professional standards of personal integrity, honesty and ethical conduct which is implemented and monitored at departmental level.

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

Segment	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

6. Details of Complaints with regard to conflict of interest: -

Segment	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of Complaints received in relation to issues of conflict of Interest of the Directors	Nil	Nil
Number of Complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil

7. Provide details of any corrective action or underway on issues relating 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:

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	34 days	25 days

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

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
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	78%	76%
	b. Number of dealers / distributors to whom sales are made	325	305
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	18%	21%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	Nil	Nil
	b. Sales (Sales to related parties / Total Sales)	Nil	Nil
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil

Leadership Indicators

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

Total number of awareness Programmes	Topics / principles covered under the Training	%age of value chain Partners covered (by value of Business done with such partners) under the awareness programmes
-	-	-

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 policy on Code of Conduct for Board Members and Senior Management Personnel which requires the persons to avoid any conflict of interest with the Company and to make adequate disclosures.

PRINCIPLE**2****Businesses should provide goods and services in a manner that is sustainable and safe****Essential Indicators**

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

Segment	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	The Company is continuously reviewing its production parameters to have a better impact on environment. The expenses incurred for such matters are not bifurcated among R&D and Capex initiatives for environment.		
CAPEX			

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

To ensure sustainable sourcing of raw materials, the company has implemented comprehensive measures. Imports are conducted through registered vendors. To reduce reliance on imports the company have created a local procurement supply chain prioritizing raw materials from Indian Manufacturers and maintaining stringent contracts to uphold our desired product standards.

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

In Financial Year 2025-26, we sourced 42.16% of our Input from MSME Companies.

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.**

- Plastic waste is recycled through EPR.
- E-waste is identified and kept separately for disposal to recyclers.
- Hazardous waste generated is kept safely and disposed to State PCB.
- Other wastes are safely disposed off.

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 waste collection plan is in line with the EPR plan submitted to Pollution Control Board.

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.
The Company intends to do Life Cycle Assessment for its products in future.					

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Other than Permanent Employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

b. Details of measures for the well-being of Workers: FY 2025-26

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	232	ESI facility provided to permanent workers covers their Health Insurance	-	-	N.A	N A	-	-	-	-	
Female	86		-	-	-	-	N.A	NA	-	-	
Total	318		-	-	-	-	-	-	-	-	
Other than Permanent Workers											
Male	250	ESI facility provided to other than permanent workers covers their Health Insurance	-	-	N.A	N A	-	-	-	-	
Female	65		-	-	-	-	N.A	NA	-	-	
Total	315		-	-	-	-	-	-	-	-	

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.23%	0.24%

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

Particular	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (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%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	23%	100%	Yes	24%	100%	Yes

3. Accessibility of workplaces -

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

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

The Company is an equal opportunity employer. We treat all job applicants fairly and do not support any form of unlawful discrimination between race, sex, religion, age, disability, national origin or other such factors.

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	NA	NA	NA	NA
Female	100%	100%	100%	100%

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

Non-Monetary	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	The Company has a Vigil Mechanism/Whistle Blower Policy in place which provides guidance to raise a complaint in case of any concern. The policy is updated on the website of the Company and accessible at https://www.laopala.in/img/investors/pdf/Investors-relations/Policies/8-whistle-blower-policy.pdf
Other than Permanent Workers	Not Applicable- Non-permanent workers are contracted through third party and their grievances redressal mechanism rest with the contractor.
Permanent Employees	The Company has a whistle blower policy in place which provides guidance to raise a complaint in case of any concern.
Other than Permanent Employees	The Company has a whistle blower policy in place which provides guidance to raise a complaint in case of any concern.

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	409	-	0	402	-	0
Male	404	-	0	398	-	0
Female	5	-	0	4	-	0
Total Permanent Workers	318	-	0	375	-	0
Male	232	-	0	276	-	0
Female	86	-	0	99	-	0

8. Details of training given to employees and workers:

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	404	296	73.27%	-	-	398	265	66.58%	-	-
Female	5	-	-	-	-	4	-	-	-	-
Total	409	296	73.27%	-	-	402	265	65.92%	-	-
Workers										
Male	232	121	52.16%	-	-	276	148	53.62%	-	-
Female	86	76	88.37%	-	-	99	85	85.86%	-	-
Total	318	197	61.95%	-	-	375	233	62.13%	-	-

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	404	404	100%	398	398	100%
Female	5	5	100%	4	4	100%
Total	409	409	100%	402	402	100%
Workers						
Male	232	232	100%	276	276	100%
Female	86	86	100%	99	99	100%
Total	318	318	100%	375	375	100%

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. Health Centre and Restrooms have been established and the Company is focused on physical health and well- being of its employees. Fire safety equipment like fire and smoke detectors, fire extinguishers & sprinklers are installed at plant premises. The first aid box is maintained at all plants for medical requirements.

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

The Company has a mechanism to identify work related hazards and assess risks on a routine basis. For non-routine activities work permit system is in place.

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

Yes, all workers can reach out to management to address their concerns.

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

Yes, medical advice is available for workers and employees at plant level and qualified medical and paramedical staff accessible to all the employees for first aid and day to day health care.

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

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

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

The Company emphasizes on the importance of maintaining safe and healthy workplace for all employees. The Company conducts safety awareness programs and has formed Safety Committee for well-being of its employees. All equipment is subjected to periodic inspections and maintenance to ensure operational safety and compliance with applicable standards.

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

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

14. Assessments for the year:

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

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

No significant risk or concern arising from assessment.

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).
(A) Yes (B) Yes.
2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.
Continuous monitoring of Channel partners.

3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

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

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

Yes.

5. Details on assessment of value chain partners:

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

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

None.

PRINCIPLE

4

Businesses should respect the interests of and be responsive to all its stake holders

Essential Indicators

1. Describe the processes for identifying key stake holder groups of the entity.

Stake holders are identified as persons who add value to the business chain. The company has identified investors, shareholders, customers, employees and vendors as its stake holder group.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channel of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ other-please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors/ Shareholders	No	E-mail, Website, General meetings, Newspaper & Stock Exchange Disclosures	Annual, periodic	Refund/Dividend/ Update/Queries
Customers	No	E-mail, Website, newspaper and advertisements	Regularly	Query & Grievance Redressal
Vendors	No	E-mail/Website	Regularly	Query & Grievance Redressal
Employees	No	E-mail/Notice Board	Regularly	Query & Grievance Redressal

Leadership Indicators

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

The Stakeholders Relationship Committee headed by the Independent Director reviews the issues raised by the Stakeholders.

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 in to policies and activities of the entity.

No

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

The company involves consultations with stakeholders and tries to address their concern.

PRINCIPLE

5

Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of Employees /workers Covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	409	-	0%	402	-	0%
Other than permanent		-	0%	-	-	0%
Total Employees	409	-	0%	402	-	0%
Workers						
Permanent	318	-	0%	375	-	0%
Other than permanent	315	-	0%	354	-	0%
Total Workers	633	-	0%	729	-	0%

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

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	404	0	0%	404	100%	398	0	0%	398	100%
Female	5	0	0%	5	100%	4	0	0%	4	100%

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Other than Permanent employees										
Male	-	-	0%	-	0%	-	-	0%	-	0%
Female	-	-	0%	-	0%	-	-	0%	-	0%

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)

Workers										
Permanent										
Male	232	232	100%	-	0%	276	276	100%	-	0%
Female	86	86	100%	-	0%	99	99	100%	-	0%
Other than Permanent workers										
Male	250	250	100%	-	0%	273	273	100%	-	0%
Female	65	65	100%	-	0%	81	81	100%	-	0%

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

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (Per Month)	Number	Median remuneration/ salary/ wages of respective category (Per Month)
Board of Directors (BoD)	1	58,02,848	1	10,71,295
Key Managerial Personnel	2	3,38,147	-	-
Employees other than BoD and KMP	401	34,021	4	52,725
Workers	232	16,016	86	16,016

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages paid to females as % of total wages	23.18%	22.39%

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

All employees can reach out to management to address their concerns.

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

The Company has a Vigil Mechanism/Whistle Blower Policy that encourages its employees to raise concern about any kind of violation and can also approach directly to the Chairman of the Audit Committee of the Company.

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment						
Discrimination at workplace						
Child Labour						
Forced Labour/Involuntary Labour						
Wages						
Other human rights related issues						

No complaint has been received under these categories

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

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

No complaint has been received under these categories

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

In terms of Vigil Mechanism/Whistle Blower Policy and the Policy on Sexual Harassment all parties concerned / involved in the process of investigation are to maintain strict confidentiality of all matters under the policies and also provides for protection of the complainant against victimization.

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

Yes, as per Labour Laws.

10. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	Nil
Forced/involuntary labour	Nil
Sexual harassment	Nil
Discrimination at workplace	Nil
Wages	Nil
Others – please specify	Nil

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

Not Applicable.

Leadership Indicators

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

None.

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

No human rights due-diligence was conducted during the reporting period.

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

Yes.

4. Details on assessment of value chain partners:

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

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

Not applicable.

PRINCIPLE

6

Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

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

Parameter	Unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
From renewable sources			
Total electricity consumption (A)	-	-	-
Total fuel consumption (B)	-	-	-
Energy consumption through other sources (C)	-	-	-
Total energy consumed from renewable sources (A+B+C)	-	-	-
From non-renewable sources			
Total electricity consumption (D)	Giga Joule (GJ)	1,56,950	1,27,279
Total fuel consumption (E)	Giga Joule (GJ)	2,816	2,066

Parameter	Unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Energy consumption through other sources (F)	-	-	-
Total energy consumed from non-renewable sources (D+E+F)	Giga Joule (GJ)	1,59,766	1,29,344
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	GJ/INR	0.000052	0.000039
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	GJ/INR	0.000052	0.000039
Energy intensity in terms of physical output	-	0.01	0.01

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No independent verification has been carried out by external agency.

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	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Water withdrawal by source (in kiloliters)		
(i) Surface water	-	-
(ii) Groundwater	58,218	50,163
(iii) Third party water	-	-
(iv) Sea (water/desalinated water)	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i+ii+iii +iv+v)	50,218	50,163
Total volume of water consumption (in kilolitres)	51,319	43,940
Water intensity per rupee of turnover (Total water consumption/ Revenue from operations) (Litre/INR)	0.000017	0.000013
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (Litre/INR)	0.000017	0.000013
Water intensity in terms of physical output (In M/t)	2.51	3.36

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) : No independent verification has been carried out by external agency.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment - ETP	62	91
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of Treatment	6837	6132
(v) Others		
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
Total water discharged (in kilo liters)	6899	6223

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

Not Applicable.

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

Parameter	Unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
NOx	µg/m3	72.10	63.33
Sox	µg/m3	38.00	28.03
Particulate matter (PM10)	µg/m3	325.56	231.30
Particulate matter (PM2.5)	µg/m3	182.15	124.87
Persistent organic Pollutants (POP)	-	-	-
Volatile organic Compounds (VOC)	-	ND	ND
Hazardous air Pollutants (HAP)	-	ND	ND
Others–please specify	-	-	-

ND : Not Detected

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) : No independent verification has been carried out by external agency.

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

Parameter	Unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	8188	5096
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	23277	18643
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.000010	0.000007
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.000010	0.000007
Total Scope 1 and Scope 2 emission intensity in terms of physical output (In M/t)		1.57	1.82

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N): No independent verification has been carried out by external agency.

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

Yes, the company has taken several environmental initiatives such as

- i. Conduction of Plantation Drive
- ii. Procurement of Energy efficient machines

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Waste generated (in metric tonnes)		
Plastic waste (A)	20.87	23.81
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition Waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G) : Black used oil & Sludge	13.20	19.00
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) Gutta, wet Paper & Mix Paper	360.73	327.15
Total (A+B+C+D+E+F+G+H)	394.80	369.96
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000001	0.0000001
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000001	0.0000001
Waste intensity in terms of physical output (In M/t)	0.02	0.03

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste	-	-
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	12.20	18.00
(iii) Other disposal operations	382.60	351.96
Total	394.80	369.96

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No independent verification has been carried out by external agency

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

Wastages are closely monitored and wastes are stored in designated areas only and there are systems in place for safe collection, transportation and disposal of the same.

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) If no, the reasons thereof and corrective action taken, if any
Not Applicable			

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year: Not Applicable.

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

Yes.

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 : Madhupur and Sitarganj
- (ii) Nature of operations : Manufacturer of Opal and Crystal Glassware
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Water withdrawal by source (in kiloliters)		
(i) Surface water	-	-
(ii) Groundwater	58,218	50,163
(iii) Third party water	-	-
(iv) Seawater/ desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	58,218	50,163
Total volume of water consumption (in kilolitres)	51,319	43,940
Water intensity per rupee of turnover (Water consumed / turnover)	0.000017	0.000013
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of Treatment- ETP	62	91
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(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 - ETP	6,837	6,132
(v) Others		
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
Total water discharged (in kilolitres)	6,899	6,223

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N): No independent verification has been carried out by external agency

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

Parameter	Unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	The Company is yet to formulate its GHG Inventory for Scope 3 Emission	
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N): No independent verification has been carried out by external agency

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not Applicable.

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, 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
Not Applicable			

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

No such specific plan is undertaken by the entity but the business service management department take care of such needs.

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.

Not Applicable.

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

Not Applicable.

8. How many Green Credits have been generated or procured:

- a. By the Company: Nil
- b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners: N.A.

PRINCIPLE

7

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations - 7
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to-

Sr. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Indian Chamber of Commerce	National
2	All India Glass Manufacturers' Federation	National
3	CAPEXIL	National
4	Calcutta Chamber of Commerce	State
5	Federation of Ladies Organization, Kolkata Chapter	State
6	Kumaun Garhwal Chamber of Commerce & Industry	State
7	Sitarganj Sidcul Industries Welfare Association	State

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

Name of authority	Brief of the case	Corrective action taken
There are no cases of anti-competitive conduct during Financial Year 2025-26		

Leadership Indicators

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

Sr. 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
Not Applicable					

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web Link
Not Applicable					

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

Sr. No	Name of Project for which R&R is ongoing	State	District	No. of Project affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
The company does not have any ongoing project as such.						

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

The Company engages with community members either directly or through its engagement team to understand the needs of the community and to capture any grievances. Communication of concerns and feedback are also encouraged to be sent by letter / email addressed to the Company.

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSMEs/ small producers	42.16%	43.19%
Directly from within India	84.70%	75.35%

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

Location	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Rural	-	-
Semi-urban	63.15%	66.95%
Urban	0.78%	0.55%
Metropolitan	36.07%	32.50%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

State	Aspirational District	Amount spent (In INR)
Uttarakhand	Udham Singh Nagar	34,57,439

3. (a) Do you have a preferential procurement policy where you give preference purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No) : No
(b) From which marginalized /vulnerable groups do you procure? NA
(c) What percentage of total procurement (by value) does it constitute? NA

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

Sl. No.	Intellectual Property based on traditional Knowledge	Owned/ Acquired (Yes/No)	Benefit Shared (Yes/No)	Basis of calculating benefit share
Not Applicable				

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

Name of authority	Brief of the Case	Corrective action take
Not Applicable		

6. Details of beneficiaries of CSR Projects:

Sr. No	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized group
1	Contribution towards hospital development fund	Number of persons benefitted from the CSR Project cannot be ascertained. 100% of the projects serve beneficiaries who are from the under privileged, marginalized, vulnerable and backward community of the society.	
2	Contribution towards One Teacher School for development of tribals particularly education, health & economic welfare		
3	Contribution towards social welfare activities in Rural Areas		
4	Contribution towards research on SCA-12		
5	Promoting Health care		
6	Contribution towards Animal Welfare		
7	Promotion of Education for Girls		
8	Promoting Health, Education, Self-Employment and Women Empowerment		
9	Protection of Art and culture		
10	Providing Medical Care		
11	Providing safe drinking water		
12	Eradicating Hunger, Poverty and Malnutrition		
13	Promoting Sports		

PRINCIPLE

9

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

Essential Indicators

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

The Company has landline numbers mentioned on the MRP panels of all its products and website along with an email address to assist customers in case of any grievance or query. If the customer calls, they are asked to send a mail. On receiving the mail from the customer, the first response is sent to them immediately with a unique complaint number generated. This is followed by a detailed mail correspondence or calls over the next 2-3 days to address their grievance and ensure speedy resolution to their satisfaction.

The detailed correspondence helps to resolve the genuine complaints by issuing replacements by the local area representatives or customer care officer at Head Office.

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

Parameters	As a percentage to total turnover
Environmental and social parameters relevant to the product	100% - Our Opalware & Crystal Glassware products are safe to the environment.
Safe and responsible usage	100% - Our Opalware & Crystal Glassware is 100% recyclable and is safe and non-polluting in nature.
Recycling and/or safe disposal	Our Opalware & Crystal Glassware products are 100% recyclable.

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	NIL	NIL		NIL	NIL	
Advertising	NIL	NIL		NIL	NIL	
Cyber-security	NIL	NIL		NIL	NIL	
Delivery of essential services	NIL	NIL		NIL	NIL	
Restrictive Trade Practices	NIL	NIL		NIL	NIL	
Unfair Trade Practices	NIL	NIL		NIL	NIL	
Other	30	NIL		74	NIL	

4. Details of instances of product recalls on account of safety issues: NIL
5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy. No
6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.
- Not Applicable
7. Provide the following information relating to data breaches:
- a. Number of instances of data breaches : NIL
 - b. Percentage of data breaches involving personally identifiable information of customers : NIL
 - c. Impact, if any, of the data breaches : N.A.

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available)- Web link for Website of the Company is - <https://www.laopala.in>
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.
- Not applicable
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.
- Not Applicable
4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.
- Not Applicable
5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)
- No