LLOYDS ENTERPRISES LIMITED

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(CIN) L27100MH1986PLC041252

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING POLICY

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1. Introduction

This Policy on Business Responsibility and Sustainability Reporting Policy ("**BRSR Policy**" or "**Policy**") has been framed pursuant to the requirement of Regulation 34 (as amended from time to time) of and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI Listing Regulations**") and is intended to ensure that the Company contributes towards sustainable development and fulfils its social, environmental and economical responsibilities.

This Policy reaffirms the Company's commitment to follow the principles and core elements, in conducting its business, as laid down in the National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business ("**Guidelines**") issued by the Ministry of Corporate Affairs towards conducting its business.

2. Objective.

The key objective of this Policy is to ensure a unified and common approach to the dimensions of Business Responsibility across the Company and act as a strategic driver that will help the Company respond to the complexities and challenges that keep emerging and be abreast with changes in regulations.

3. Applicability.

These Policy applies to all the Directors and employees of the Company across all its functions and branches and shall also be applicable to all its subsidiaries and stakeholders of the Company.

4. Definitions:

i) "Act" shall mean the Companies Act, 2013 and Rules notified thereunder.

ii) "Audit Committee or Committee" means Committee of Board of Directors of the Company in accordance with the Section 177 of the Companies Act, 2013 and as per Regulation 18 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

iii) "Board of Directors" or "Board" in relation to a company, means the collective body of the Directors of the Lloyds Enterprises Limited (the 'Company').

iv) "Listed Entity / Company" shall mean "Lloyds Enterprises Limited"

v) "Regulations" shall mean the SEBI (Listing Obligations and Disclosure Regulations, 2015.

vi) Stock Exchange" shall mean a recognized stock exchange as defined under clause (f) of Section 2 of the Securities Contracts (Regulation) Act, 1956.

5. Principles of the policy

The Company believes that growth and stakeholder's value creation can only be achieved by doing businesses on strong sustainability principles which address the dimensions of good governance as well as environmental and social responsibilities. The Company's business practices would, therefore, be regulated by the following principles:

Principle 1: To conduct and govern business with Ethics, Transparency and Accountability.

The Company shall strive to maintain high standards of ethics in all spheres of its business activities. The Board of Directors and Senior Management strive and endeavor to set examples of utmost ethical behaviour for all levels across the Company making it an essential part of the work culture so that every employee of the Company conducts himself and represents the Company with professionalism, honesty and integrity, and conform to high moral and ethical grounds.

i) The Company shall create necessary governance structures, procedures and practices to ensure ethical conduct at all levels; and promote the adoption of this principle across its value chain.

ii) The Company shall ensure access to information about its decisions to relevant stakeholders.

iii) The Company shall not engage in practices that are abusive, corrupt, or anti-competition.

iv) The Company shall truthfully discharge their responsibility on financial and other mandatory disclosures.

v) The Company shall ensure that genuine concerns of misconduct/unlawful conduct is reported in a responsible and confidential manner through its Vigil Mechanism.

Principle 2: To provide goods and services that assure safety and contribute to sustainability through their life cycle.

Sustainability is one of the important components of Company's vision and mission statement. For achieving consistent growth and long-term profitability the product and services of the Company, it needs to be reliable and sustainable with its customers. The Company takes cognizance of its role in adoption of environmentally sustainable technologies.

i) The Company shall ensure that its products and services are manufactured/delivered through optimal use of resources.

ii) The Company shall ensure that it assures safety & optimal resource use over the life cycle and all the persons are aware of their responsibilities.

iii) The Company shall raise the consumer's awareness with regard to their rights through education, product labelling, appropriate and helpful marketing communication, full details of contents and composition as per applicable laws and promotion of safe usage and disposal of their products and services.

iv) The Company should ensure to review regularly and improvement upon the process of new technology development, deployment, and commercialization, incorporating social, ethical, and environmental considerations.

v) The Company shall recognize and respect the rights of people who may be owners of traditional knowledge and other forms of intellectual property.

vi) The Company should recognize that over-consumption and wastage of resources, promote sustainable consumption, including recycling of resources.

Principle 3: To Promote the wellbeing of all employees.

The Company believes in fostering a work culture with high ethical principles and encourage our employees to perform with total integrity, commitment, and ownership. A healthy and motivated workforce is the key to achieving business goals and to this end the Company shall endeavour to support the professional growth of its employees and reward performers.

i) The Company shall respect the right to freedom of association, participation, collective bargaining, and provide access to appropriate grievance Redressal mechanisms.

ii) The Company shall provide and maintain equal opportunities at the time of recruitment as well as during the course of employment irrespective of caste, creed, gender, race, religion, disability or sexual orientation.

iii) The Company shall not use child labour, forced labour or any form of Involuntary labour, paid or unpaid.

iv) The Company shall provide facilities for the wellbeing of its employees including those with special needs.

v) The Company shall take cognizance of the work-life balance of its employees.

vi) The Company shall ensure timely payment of fair living wages to meet basic needs and economic security of the employees.

vii) The Company shall provide a workplace environment that is safe, hygienic humane, and which upholds the dignity of the employees.

viii) The Company shall ensure continuous skill and competence upgradation of all employees by providing access to necessary learning opportunities, on an equal and non-discriminatory basis.

ix) The Company shall promote employee morale and career development through enlightened human resource interventions.

Principle 4: To respect the interest of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalised.

The Company values the support of its stakeholders and endeavours to maintain a cordial relationship and safeguard the interests of all the stakeholders. The Company recognizes its employees, business associates, shareholders/ investors and regulatory authorities as key stakeholders. The Company strongly believes that effective stakeholder engagement is good for both the Stakeholders and Company.

i) The Company shall understand the concerns of its stakeholders, define purpose and scope of engagement, and commit to engaging with them.

ii) The Company shall acknowledge, assume responsibility and be transparent about the impact of the policies, decisions, product & services and associated operations on the stakeholders.

iii) The Company shall give special attention to stakeholders in areas that are underdeveloped.

iv) The Company should resolve differences with stakeholders in a just, fair and equitable manner.

Principle 5: To respect and promote human rights.

The Company appreciates and believes that human rights are inherent, universal, indivisible and interdependent in nature. The Company respects and promotes human rights for all individuals. The Conduct Rules and Policies of the Company strive to ensure that the operations be conducted with honesty, integrity and openness with respect for human rights and interests of employees.

i) The Company shall integrate respect human rights in management systems, in particular through assessing and managing human rights impacts of operations and all impacted by the business have access to grievance mechanisms.

ii) The Company shall recognize and respect the human rights of all relevant stakeholders including that of communities, consumers and vulnerable and marginalized groups.

iii) The Company shall, within their sphere of influence, promote the awareness and realization of human rights across their value chain.

iv) The Company should not complicit with human rights abuses by a third party.

Principle 6: To respect, protect and make efforts to restore the environment.

The Company places high priority in ensuring and adhering to best procedures relating to environment protection. The Company being in the manufacturing industry, It had taken various initiatives to protect and build an sustainable environment. The Company commits to be responsible in the optimum utilization of available resources and reduction in the utilization of non-renewable resources.

i) The Company shall continuously seek to improve their environmental performance by adopting cleaner production methods, promoting use of energy efficient and environment friendly technologies and use of renewable energy.

ii) The Company shall develop Environment Management Systems (EMS) and contingency plans and processes that help in preventing, mitigating and controlling environmental damages and disasters, which may be caused due to its operations or that of a member of its value chain.

iii) The Company shall strive to report their environmental performance, including the assessment of potential environmental risks associated with the operations, to the stakeholders in a fair and transparent manner.

iv) The Company shall promote ecological sustainability and green initiatives by adopting energy saving mechanisms, sensitizing employees to reduce carbon footprint of the Company.

v) The Corporate Social Responsibility (CSR) initiatives undertaken by the Company may be driven towards the cleanliness drive of the Indian Government called – Swacchh Bharat Abhiyaan or other environment related projects.

Principle 7: When engaged in influencing public and regulatory policy, the Company shall do so in a responsible manner**.**

The Company believes in collaborating with the Government, policymakers, trade bodies, and regulators to drive positive social and environmental outcomes. It will advocate best industry practices through collective platforms, such as trade chambers and associations, ensuring alignment with the Principles and Core Elements of these Guidelines.

i) The Company, while pursuing policy advocacy, shall ensure that advocacy positions are consistent with these Policies and Sub-policies.

ii) The Company shall utilize the trade and industry chambers and associations and other such collective platforms to undertake such policy advocacy.

Principle 8: To support inclusive growth and equitable development.

The Company contributes to growth and equitable development by providing opportunities to small entrepreneurs, SME and MSME's in rural areas by taking various focused initiatives and promoting online way of doing business.

The Company identifies certain core areas and provides training to small entrepreneurs primarily for the purpose of increasing employability and potential revenue growth for small entrepreneurs and youth in such rural area. These training programs exposes them to possible opportunities to grow by using internet and technology. The Company's environmental and social responsibility is governed by a CSR Policy of the Company which support inclusive growth and equitable development of the Society.

i) The Company shall understand the impact of inclusive growth and equitable development on social and economic development, and respond through appropriate action to minimise the negative impacts.

ii) The Company shall innovate and invest in products, technologies and processes that promote the wellbeing of society.

iii) The Company shall be sensitive to the local concerns while operating in Region that are underdeveloped.

Principle 9: To engage with and provide value to consumers and consumers in a responsible manner.

One of main components of the Company mission is Customer Value and satisfaction. The Company emphasize on customer satisfaction through continuously adding value to its goods and services.

i) The Company shall disclose all information truthfully and factually, through labelling and other means, including the risks to the individual, to society and to the planet from the use of the products, so that the customers can exercise their freedom to consume in a responsible manner. Where required, the Company shall also educate the customers on the safe and responsible usage of the products and services of the Company.

ii) The Company shall ensure that there is no restriction on the freedom of choice and free competition in any manner while designing, promoting and selling the products.

iii) The Company shall exercise due care and caution while providing goods and services that result in over exploitation of natural resources or lead to excessive conspicuous consumption.

iv) The Company shall provide adequate grievance handling mechanisms to Address customer concerns and feedback.

v) The Company shall promote and advertise the products in ways that do not mislead or confuse the consumers or violate any of the principles in these Guidelines.

DISCLOSURES & IMPLEMENTATION

This Policy shall be appropriately communicated across all levels and shall be appropriately disclosed in the Annual Report and on the website of the Company i.e. at www.lloydsenterprises.in

The Company shall ensure that all the relevant Principles are followed in compliance with all the applicable laws.

IMPLEMENTATION

The Managing Director of the company shall be responsible for implementation of the Policy.

The Managing Director may take support of such functional/department heads and internal and external experts, which she may deem fit for effective implementation of the Policy.

POLICY REVIEW AND AMMENDMENTS

This Policy would be subject to modification in accordance with the guidelines/clarifications as may be issued from time to time by relevant statutory and regulatory authorities.

The Board may modify, add, delete or amend any of the provisions of this Policy. Any exceptions to the Business Responsibility and Sustainability Reporting Policy must be consistent with the Regulations and must be approved in the manner as may be decided by the Board of Directors.

This policy is also supported by a series of existing policies, and the principles set out in this document are reflected in the existing policies and would be reflected in such other new policies that would be put in place from time to time, as relevant.

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This Policy was amended by the Board of Directors on 11th November, 2025