

Business Responsibility & Sustainability Report

SECTION A- GENERAL DISCLOSURES

I. Details of the listed entity

I-1. Corporate Identity Number (CIN) of the listed entity

U14293WB2005PLC102556

I-2. Name of the listed entity

Lumino Industries Limited

Remarks: Currently, the company is not listed on any of the stock exchanges.

I-3. Year of incorporation

30th March, 2005

I-4. Registered office address

Unit No - 12/4, Merlin Acropolis, 1858/1 Rajdanga Main Road, Kolkata 700107, West Bengal, India

I-5. Corporate address

Unit No - 12/4, Merlin Acropolis, 1858/1 Rajdanga Main Road, Kolkata 700107, West Bengal, India

I-6. E-mail

cs@luminoindustries.com

I-7. Telephone

Telephone Number :- 033- 2441 2008 -09

I-8. Website

www.luminoindustries.com

I-9. Financial year for which reporting is being done

FY 2025-26

I-10. Name of the Stock Exchange(s) where shares are listed

The company is currently Not listed on any Stock Exchange.

I-11. Paid-up Capital

₹1,21,78,90,480.00

I-12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.

Mr. Vivek Jain- Company Secretary & Compliance Officer

E-mail: cs@luminoindustries.com

I-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

I-14. Name of assurance provider

NA

I-15. Type of assurance obtained

Not applicable

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Electrical Cables, Conductors and House Wire	70%
2	EPC	Power Distribution, EHV, Water and Solar	30%

II-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	Electrical Cables, Conductors and House Wire	27320	70%
2	EPC	42202	30%

III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	2	15	17
International	0	1	1

III-19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	26
International (No. of Countries)	9

Remarks: 25 States and 1 Union Territory.

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

1.81%

c. A brief on types of customers

Our customers include :

1. Public and Private Sector Utilities
2. Government-owned and controlled entities
3. Power Distribution Companies (State DISCOMs)
4. Private EPC Players and Distribution Companies.
5. Distributors/Channel Partners
6. Export Customers

IV. Employees

IV-20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

No	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
Employees						
1	Permanent (D)	890	867	97.42%	23	2.58%
2	Other than Permanent (E)	99	87	87.88%	12	12.12%
3	Total employees (D + E)	989	954	96.46%	35	3.54%
Workers						
1	Permanent (F)	21	21	100.00%	0	0.00%
2	Other than Permanent (G)	638	638	100.00%	0	0.00%
3	Total Workers (F + G)	659	659	100.00%	0	0.00%

b. Differently abled Employees and workers:

No	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
Differently Abled Employees						
1	Permanent (D)	0	0	0.00%	0	0.00%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	Total differently abled employees (D + E)	0	0	0.00%	0	0.00%
Differently Abled Workers						
1	Permanent (F)	0	0	0.00%	0	0.00%
2	Other than Permanent (G)	0	0	0.00%	0	0.00%
3	Total Workers (F + G)	0	0	0.00%	0	0.00%

IV-21. Participation/Inclusion/Representation of women

	Total(A)	No. and percentage of Females	
		No(B)	%(B/A)
Board of Directors	6	1	16.67%
Key Management Personnel	3	0	0.00%

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

	FY 25-26			FY 24-25			FY 23-24		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	24.07%	20.51%	23.99%	24.18%	22.86%	24.15%	19.35%	18.18%	19.32%
Permanent Workers	9.09%	0.00%	9.09%	8.33%	0.00%	8.33%	3.92%	0.00%	3.92%

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

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

S. 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	Lumino Green Energy Private Limited	Wholly owned subsidiary	100%	No
2	RJ Green Energy Pvt Ltd	Wholly owned subsidiary	100%	No
3	Lumino Solar Energy Pvt Ltd	Step-Down Subsidiary	100%	No
4	Lumino Renewable Energy Pvt Ltd	Step-Down Subsidiary	100%	No
5	Lumino SMC JV	Joint Venture	90%	No
6	SIPS-Lumino-Zetwerk (JV EPC - 4)	Joint Venture	27%	No
7	LIL-PCSCPL-JV	Joint Venture	98%	No
8	LIL- ASPL-JV	Joint Venture	98%	No

VI. CSR Details

VI-24. Provide the following CSR details

- Whether CSR is applicable as per section 135 of Companies Act, 2013 - Yes
- Turnover (in ₹) - 20,41,07,36,172.33
- Net worth (in ₹) - 7,30,26,21,093.09

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 25-26			FY 24-25		
		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	No, all our manufacturing facilities are situated in industrial parks. So, there are no such long-standing grievances with the local communities	-	-	NA	-	-	NA
Investors (other than shareholders)	https://luminoindustries.com/investor-centre/	0	0	NA	0	0	NA
Shareholders	https://luminoindustries.com/investor-centre/	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 25-26			FY 24-25		
		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
Employees and workers	https://luminoindustries.com/policies/	2	1	The complaint raised in March 2026 is currently under review and pending resolution	0	0	NA
Customers	Head of Department takes care any Grievance	0	0	NA	0	0	NA
Value Chain partners	Head of Department takes care any Grievance	0	0	NA	0	0	NA
Other (please specify)	Head of Department takes care of any Grievance	0	0	NA	0	0	NA

VII-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

S. 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	Workforce Health & Safety	Risk	Lumino's manufacturing operations involve shop-floor activities, including cable drawing, stranding, extrusion, and electrical assembly, processes that carry inherent occupational safety risks for workers. The Company recorded lost time injuries in FY 2025-26, underscoring that safety management at manufacturing facilities remains an active area requiring ongoing attention. With a formal HSE policy in place, the Company recognises that consistent implementation across facilities is as critical as the policy itself.	Our manufacturing facilities operate under a formal HSE policy that sets the baseline for safety standards across all plants. Operations are aligned with ISO 45001 (Occupational Health & Safety Management Systems), ensuring internationally recognised safety practices are embedded across facilities. LTIFR is tracked as a key performance metric. Safety training is structured across three levels: inductions for new joiners, periodic on-the-job training for shop-floor workers, and mock drills for emergency response preparedness, with training hours recorded to ensure adequate coverage across the workforce.	Negative

S. 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)
2	Workforce Health & Safety	Opportunity	Institutional and PSU customers in the power and infrastructure sector increasingly evaluate supplier safety credentials as part of their vendor qualification process. For a company like Lumino, supplying cables, conductors, and related products to utilities and government infrastructure projects, a demonstrable safety track record is not merely a compliance requirement but a commercial differentiator. Strengthening safety performance at manufacturing facilities directly supports Lumino's ability to qualify for and retain high-value institutional contracts.	-	Positive
3	ESG Risk Management	Risk	As the Company caters to utilities, government entities, EPC players and distribution networks, evolving ESG-related expectations, disclosures and compliance requirements may increasingly influence business operations and stakeholder expectations	The Company is strengthening its internal ESG reporting and monitoring processes as part of its evolving business responsibility and sustainability reporting practices.	Negative
4	Energy Management	Risk	Cable and conductor manufacturing is inherently energy-intensive, drawing and stranding of copper/aluminium conductors involves continuous high-load machinery operation. As this segment dominates Lumino's manufacturing footprint, energy costs form a meaningful component of the cost of production. The Company tracks facility-wise energy consumption and recognises the importance of establishing structured efficiency benchmarks as its manufacturing operations scale, particularly given the energy intensity of cable and conductor production.	Lumino tracks energy consumption at a facility level across its manufacturing operations, with data maintained through a dedicated ESG tool, ensuring consistency and auditability of reported figures. The Company is working towards establishing formal energy intensity metrics linked to production output as its manufacturing footprint grows. As part of its long-term energy strategy, the Company has incorporated renewable energy sources at its new facility, reducing dependence on fossil fuel-based power and lowering its overall carbon footprint. This transition is aligned with Lumino's broader commitment to sustainable manufacturing and responsible resource management.	Negative

S. 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)
5	Energy Management	Opportunity	Lumino is establishing a greenfield manufacturing facility at Ranihati, Howrah, which will produce HTLS cables up to 66 kV, solar cables, railway signalling cables, and overhead conductors, product categories aligned with India's growing power transmission and renewable energy infrastructure requirements. As the facility is being built ground-up, it offers a practical opportunity to integrate renewable energy from the start of operations, reducing dependence on purchased grid electricity in an energy-intensive manufacturing environment. Commercial production is expected to commence in Q2 FY27.	-	Positive
6	Business Ethics	Opportunity	The Company's deep engagement with public sector utilities, government agencies, EPC contractors, and infrastructure projects across power transmission, distribution, and renewable energy sectors positions strong business ethics as a competitive differentiator. Long-term execution-based relationships in these critical sectors reward companies with demonstrated governance integrity, ethical conduct, and operational transparency, enabling preferred vendor status, repeat contracts, and access to high-value tenders.	-	Positive
7	Product Stewardship	Opportunity	Lumino operates across power distribution, EHV projects, cables and conductors — segments where product performance and reliability directly impact the continuity of power infrastructure and project outcomes. The Company holds ISO 9001 (Quality Management Systems) certification across its manufacturing operations, underpinning its commitment to consistent product quality and process discipline. Given that Lumino's customer base comprises largely utilities, EPC players and government-linked projects, adherence to applicable product standards and quality benchmarks is integral to sustaining operational credibility and long-term customer relationships.	-	Negative
8	Hazardous Waste Management	Risk	Lumino's manufacturing operations generate hazardous waste in the form of PVC cable scrap and used oils & lubricants. Improper disposal or engagement with unauthorised waste handlers exposes the Company to regulatory penalties under CPCB/SPCB frameworks, making robust hazardous waste management a material compliance priority.	Lumino has taken a decisive corrective step by onboarding CPCB/SPCB-authorized waste handlers from March 2026, ensuring that all hazardous waste streams, including PVC scrap and used oil, are channelled through compliant disposal pathways going forward. Critically, none of Lumino's hazardous waste is directed to landfill, with materials routed toward recycling or recovery channels.	Negative

S. 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	GHG Emissions	Risk	Lumino's manufacturing operations are significantly dependent on grid electricity and diesel generator sets (DG sets) for uninterrupted power supply, making Scope 1 and Scope 2 GHG emissions material to its operational footprint. Additional emission sources include fuel oils, lubricants, and refrigerants used across production facilities and offices. This dependence on fossil-fuel-based energy heightens the Company's exposure to energy cost volatility, particularly as diesel prices remain subject to global commodity fluctuations and to increasing regulatory scrutiny under India's evolving environmental reporting and carbon management frameworks. FY 2025-26 has been adopted as the baseline year for systematic emissions tracking across all operational boundaries.	Lumino is actively transitioning toward cleaner energy to reduce its dependence on diesel and grid-based fossil power. A 2 MW rooftop solar photovoltaic plant is being installed at our new manufacturing facility, with commissioning expected in July 2026. This plant is estimated to generate approximately 2,400 MWh of renewable electricity annually, displacing an estimated 1,968 tCO _{2e} of emissions per year. Beyond this flagship initiative, the Company is strengthening site-level energy and emissions monitoring to build a robust data foundation for target-setting and future reduction commitments.	Negative

SECTION B- MANAGEMENT AND PROCESS DISCLOSURES

Policy and management processes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes								
1. b. Has the policy been approved by the Board? (Yes/No)	Yes								
1. c. Web Link of the Policies, if available	The policies are a combination of internal documents and those disclosed publicly on the Company's website : https://luminoindustries.com/policies/ Certain policies are restricted only for internal use and are accessible only to employees.								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes								

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 your entity and mapped to each principle.									
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.									
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.									

Governance, leadership and oversight

<p>7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)</p>	<p>Dear Stakeholders,</p> <p>I am pleased to present Lumino Industries’ first voluntary Business Responsibility and Sustainability Report (BRSR) for the Financial Year 2025-2026. This report reflects our initial step towards building a more structured approach to sustainability and enhancing transparency across our environmental, social, and governance practices.</p>
	<p>Our Approach to Sustainability</p> <p>At Lumino Industries, we recognize that responsible business practices are integral to long-term value creation and sustainable growth. Sustainability considerations are increasingly being integrated into our operations, with active oversight from the management. During the year, the Company has established structured tracking of key environmental parameters, including energy consumption, greenhouse gas emissions, water usage, and waste management. Data for the past two years is being reviewed in the current year to better understand trends and support decision-making. While waste monitoring is currently undertaken across key categories, we are working towards strengthening segregation and improving visibility across waste streams.</p>
	<p>Environmental Initiatives and Expansion</p> <p>As part of our expansion plans, the Company is in the final stages of completing a new facility, where sustainability considerations have been embedded from the design stage. This includes the installation of solar panels to support a gradual shift towards cleaner energy and reduce dependence on conventional power sources. As part of its environmental sustainability initiatives, the Company is installing an Effluent Treatment Plant (ETP) and Sewage Treatment Plant (STP) at its new manufacturing facility. These systems will enable effective treatment, recycling, and reuse of wastewater, helping reduce freshwater consumption and ensure compliance with environmental regulations. This investment reflects the Company’s commitment to responsible resource management and sustainable operations.</p>
	<p>Social and Governance Practices</p> <p>On the social front, the Company remains committed to fair and responsible employment practices. All employees and workers receive wages above the applicable minimum wage, supporting workforce well-being and stability.</p> <p>The Company also continues to focus on maintaining a safe and inclusive workplace across its operations, while supporting community-focused initiatives in the areas of education, livelihood enhancement, and welfare through its CSR efforts. Governance remains a core pillar, with emphasis on ethical business conduct, regulatory compliance, and robust risk management practices.</p>
	<p>Way Forward</p> <p>As we move forward, our focus will be on building on the systems we have put in place this year and improving consistency in how ESG data is tracked and reviewed across the organization. We will continue to integrate these considerations more closely into our day-to-day operations. The Board and management see this as a starting point and will continue to strengthen our ESG approach in line with the Company’s long-term vision of building a resilient, responsible, and future-ready business.</p>

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board of Lumino Industries Limited is the highest authority responsible for the oversight of the implementation of sustainability related policies.
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 Board of Directors and the management are responsible in taking decisions with respect to sustainability related issues.

10. Details of Review of NGRBCs by the Company: Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee

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	Performance against the above-mentioned policies and follow up action is reviewed on ongoing basis by respective Department heads/ Senior management. The review by Board of Directors or Board Committees will be carried out on need basis to align with updates in applicable regulatory laws.									Reviews are done regularly								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company is in compliance with applicable laws and regulations. The Board of Directors or Board Committee reviews the status of compliance of all the applicable laws on a need basis.									Reviews are done on a need basis								

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.

S. no	P1	P2	P3	P4	P5	P6	P7	P8	P9
1	No	No	Yes	No	No	Yes	No	No	No

Yes. Lumino's key operational and management policies have been independently assessed through external certification audits conducted by accredited certification bodies. The Company holds the following ISO certifications, each requiring periodic external surveillance and recertification audits:

- ISO 9001:2015: Quality Management System
- ISO 14001:2015: Environmental Management System
- ISO 45001:2018: Occupational Health & Safety Management System
- ISO/IEC 17025:2017 Testing & Calibration Laboratory Competence

Lumino has also been certified as a Great Place to Work for the period December 2024 to December 2025.

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)						NA			
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

EI-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	Percentage of persons in respective category covered by the awareness programmes
Board of directors	5	<p>Updates and awareness related to:</p> <ol style="list-style-type: none"> 1. Regulatory requirements 2. Statutory updates 3. Business updates 4. Code of conduct Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable <p>These programmes enhanced the Board's understanding of evolving compliance obligations, strengthened governance oversight, and reinforced ethical, transparent, and accountable decision-making practices.</p>	50.00%
Key Managerial personnel	6	<p>Updates and awareness related to:</p> <ol style="list-style-type: none"> 1. Regulatory requirements 2. Statutory updates 3. Business updates 4. Code of conduct 5. POSH Awareness 6. Skill Upgradation 7. Price Sensitive Information Skill Upgradation <p>The initiatives strengthened leadership capabilities, improved compliance awareness, promoted ethical workplace practices, and enhanced operational and managerial effectiveness.</p>	100.00%

Employees other than BoD and KMPs	52	Critical Thinking, Environmental, Social And Governance (ESG) Training, Supply Chain Management(SCM) Training, Women Empowerment Program, Training on Health and Safety Skill Upgradation. These trainings contributed to skill enhancement, improved workplace awareness, stronger sustainability orientation, and a more inclusive and safety-conscious work culture.	62.99%
Workers	21	Behavioural Based Safety, Safety Training (Crane handling, Firefighting) Electrical & Machine Safety, First Aid, Incident prevention trainings, Electric Safe operating for Cranes and forklifts and Overhead travelling Cranes, Hot work safety training, Work at Height, Environment Awareness, Fire safety, EHS Induction, POSH. Education on Health and Safety awareness. These programmes significantly improved workplace safety practices, enhanced hazard awareness, reduced operational risks, and promoted a culture of health, safety, and compliance across operations.	100.00%

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

Monetary

Category	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	1	Office of the State Tax officer, Division-4, Gujarat	15,24,096	Refer Note 1	YES
Penalty/ Fine-	1	Department of Legal Metrology- J&K	1,80,000	Refer Note 2	No
Settlement	NA	NA	0	NA	NA
Compounding fee	NA	NA	0	Na	NA

Note 1: Goods being transported from Gujarat to Bihar were detained by the GST authorities on the grounds that the “ship to” address mentioned in the E-way bill was not registered as an additional place of business at the time of transportation, and due to the transaction being classified as “bill to ship to”. Penalty was imposed under Section 129 of the CGST/GGST Act, 2017, which was paid for the release of the goods and conveyance. An appeal was filed before the Appellate Authority against the said order.

Note 2: Violation of Section 18(1)/ 36(1) of Legal Metrology Act 2009 read with Rule 27 of Legal Metrology Packaged Commodities Rules 2011

Non-Monetary

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

EI-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.

S. No.	Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
1	NA	NA

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

Yes. The Company's Anti-Bribery and Anti-Corruption code is part of Lumion's Policy on Code of conduct for the Board and Senior Management which is directed to ensure that the Company's Employees and Directors comply with all the applicable laws, domestic and foreign, prohibiting giving and receiving bribes, gifts or inducements of any kind to or from any person, including officials in the private or public sector, and other third parties while conducting the business activities of the Company. The link to Anti-Corruption & Anti-Bribery policy is as follows: <https://luminoindustries.com/wp-content/uploads/2025/01/Code-of-conduct-for-the-Board-and-senior-management.pdf>

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

Category	Current Financial Year	Previous Financial Year
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

EI-6. Details of complaints with regard to conflict of interest:

Category	Current Financial Year		Previous Financial Year	
	Number - 25-26	Remarks - 25-26	Number - 24-25	Remarks - 24-25
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	NA	Nil	NA

Remarks: There are no such complaints during the reporting period and previous year.

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

Not Applicable

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

Particulars	Current Financial Year	Previous Financial Year
Number of days of accounts payables	184	128

EI-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	FY25-26	FY24-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	3.75%	5.74%
	b. Number of trading houses where purchases are made from	293	270
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	51.10%	56.22%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	2.26%	1.70%
	b. Number of dealers / distributors to whom sales are made	193	166
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	42.29%	44.93%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	10.33%	17.51%
	b. Sales (Sales to related parties / Total Sales)	0.75%	0.32%
	c. Loans & advances (to related parties / total loans & advances)	0.00%	0.00%
	d. Investments (in related parties / total investments)	10.36%	6.08%

Remarks: At the time of vendor onboarding, we identify the vendor as a Trading House.

Leadership Indicators

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

S. No.	Total number of awareness programmes held	Topics / principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	0	NA	0.00%

LI-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 a Code of Conduct for Board of Directors and Senior Management Personnel which provides clear guidelines for avoiding and disclosing actual or potential conflict of interest with the Company.

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

Essential Indicators

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

Particulars	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	6.98%	6.91%	Driven by the R&D efforts and supported by our in-house NABL-accredited laboratories, we have developed a range of sustainable and high-performance products, including HR FR wires, MVCC, and AL59 conductors. These products are designed to enhance energy efficiency, improve fire safety, and support environmentally responsible solutions in line with evolving sustainability expectations.
Capex	3.90%	3.35%	The Company has undertaken multiple initiatives to reduce its carbon footprint and enhance environmental sustainability across operations. Key initiatives include: <ol style="list-style-type: none"> Adoption of renewable energy through solar installations and the use of green energy sources in our new manufacturing plant. Deployment of energy-efficient infrastructure, including LED lighting and Energy Star-rated equipment. Implementation of advanced engineering solutions to improve energy efficiency. Manufacturing of energy-efficient products, including high-conductivity conductors (AL-59) and HTLS (High Temperature Low Sag) conductors, to reduce transmission losses. Real time monitoring of energy consumption through Energy Management System for optimum and productive usage of energy. Implementation of Rain water harvesting, WTP and STP in our new manufacturing plant

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

No

Remarks: Majority of our sourcing is done from large suppliers. This includes names like Hindalco, Vedanta, Balco, Nalco etc. All these suppliers have their internal system of sustainability, which is followed and reported by them.

EI-2.b. If yes, what percentage of inputs were sourced sustainably?

The Company has not yet begun formally categorizing or quantifying the percentage of inputs sourced sustainably. As a next step, Lumino intends to develop a framework for tracking sustainable sourcing metrics as part of its broader ESG reporting maturity.

EI-3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life for the following:

Category	Description
(a) Plastics (including packaging)	NA
(b) E-waste	NA
(c) Hazardous waste	NA
(d) Other waste	NA

Remarks: We manufacture Cables, Conductors and House wire at our plants. These products typically have a long life of 30+ years. Most of the material are recyclable and the users do the recycling to get value out of the material.

The following initiatives are implemented and practiced at Lumino:

Waste reduction

- ◆ We manage waste reduction through implementation of various quality improvement processes, upgradation of the plant, regular trainings, and process monitoring.

Waste disposal

- ◆ **Plastic Waste** - We ensure compliance with the Plastic Waste Management (PWM) Rules 2016, and follow the Extended Producer Responsibility (EPR) regulation to manage the downstream operations' plastic packaging waste, and these are recycled through a vendor.

Waste recycle & re-use

- ◆ Our conductor division re-cycles 100% aluminum waste.
- ◆ 100% of the Copper scrap is sold to recyclers for further processing.
- ◆ The waste of GI wire/ aluminum wire or strip which is used as an armoring material for the cable, is directly used as a re-manufacturing armoring material for the new cable.
- ◆ We have started replacing the wooden packaging drums/ reels with iron/steel/ hybrid (made of steel frame & PP sheet) drums/ reels wherever possible. These are reused 6-7 times before being sold as MS scraps for further recycling.

E-Waste: We have tie-ups with certified e-waste recyclers who specialize in safely dismantling and processing electronic devices.

Hazardous Waste: We are constantly exploring to reduce the amount of hazardous waste. All such waste is strictly kept under the limits prescribed in the CTO (Consent to Operate) of respective plant locations. The waste is provided to Govt. approved vendors for proper treatment.

EI-4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes, EPR is applicable to the Company. We ensure compliance with the Plastic Waste Management (PWM) Rules 2016 and follow the Extended Producer Responsibility (EPR) regulation to manage the downstream operations' plastic packaging waste, and these are recycled through a certified recycler.

Leadership Indicators

LI-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?

S. No.	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.
1				NA		

LI-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).

S. No.	Indicate input material	Recycled or re-used input material to total material	
		FY25-26	FY24-25
1	Aluminium Scrap	1.51%	1.39%

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

S. No.	Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
1	NA	NA

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

Essential Indicators

EI-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	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	867	867	100.00%	867	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	23	23	100.00%	23	100.00%	23	100.00%	0	0.00%	0	0.00%
Total	890	890	100.00%	890	100.00%	23	100.00%	0	0.00%	0	0.00%
Other than permanent Employees											
Male	87	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Female	12	0	0.00%	0	0.00%	12	100.00%	0	0.00%	0	0.00%
Total	99	0	0.00%	0	0.00%	12	100.00%	0	0.00%	0	0.00%

EI-1.b. Details of measures for the well-being of workers:

Category	% of workers 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	21	17	80.95%	17	80.95%	0	0.00%	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	21	17	80.95%	17	80.95%	0	0.00%	0	0.00%	0	0.00%
Other than permanent Workers											
Male	638	212	33.23%	212	33.23%	0	0.00%	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	638	212	33.23%	212	33.23%	0	0.00%	0	0.00%	0	0.00%

EI-1.c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

Particulars	Current Financial Year	Previous Financial Year
Cost incurred on wellbeing measures as a % of total revenue of the company	0.23%	0.20%

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

Benefits	No. of employees covered as a % of total employees. (CY)	No. of workers covered as a % of total workers. (CY)	Deducted and deposited with the authority (Y/N/N.A.). (CY)	No. of employees covered as a % of total employees. (PY)	No. of workers covered as a % of total workers. (PY)	Deducted and deposited with the authority (Y/N/N.A.). (PY)
PF	66.63%	80.73%	Y	58.68%	99.84%	Y
Gratuity	89.99%	96.81%	Y	67.12%	96.35%	Y
ESI	7.38%	65.25%	Y	10.73%	97.78%	Y
Others - please specify	0.00%	0.00%	NA	0.00%	0.00%	NA

EI-3. 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.

The Company ensures that its offices are accessible and inclusive for differently abled employees and workers. It continues to work closely with service providers and facility managers to maintain and enhance accessibility across its physical infrastructure, in line with applicable regulatory requirements and standards.

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

Yes. Lumino nurtures an inclusive culture that does not discriminate based on religion, gender, caste or disabilities and has a policy for equal opportunity for all, as per the Rights of Persons with Disabilities Act, 2016.

Weblink:: <https://luminoindustries.com/LIL-Equal%20Opportunity%20Policy.pdf> [https://luminoindustries.com/LIL-Equal Opportunity Policy.pdf](https://luminoindustries.com/LIL-Equal%20Opportunity%20Policy.pdf)

EI-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	0.00%	0.00%	NA	NA
Total	0.00%	0.00%	NA	NA

EI-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.

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	Yes

Remarks: The Company has established grievance redressal mechanisms accessible to all categories of employees and workers, including permanent employees, contract workers, and trainees. Employees can raise concerns through multiple channels such as HR representatives, designated supervisors, and by making written disclosures to the HR Department, Managing Director, or the Audit Committee, as per the Whistleblower Policy. For contract and shop-floor workers, on-site grievance registers and designated supervisory personnel are available to ensure accessibility. All grievances are formally recorded, reviewed, and addressed in a time-bound manner by the HR function and the designated committee, with provisions for confidentiality, non-retaliation, and appropriate escalation where required.

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

Category	FY25-26			FY24-25		
	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	890	0	0.00%	840	0	0.00%
Male	867	0	0.00%	823	0	0.00%
Female	23	0	0.00%	16	0	0.00%
Total Permanent Workers	21	0	0.00%	23	0	0.00%
Male	21	0	0.00%	23	0	0.00%
Female	-	-	-	-	-	-

EI-8. Details of training given to employees and workers:

Category	FY25-26					FY24-25				
	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	954	543	56.92%	381	39.94%	859	64	7.45%	202	23.52%
Female	35	35	100.00%	33	94.29%	17	17	100.00%	16	94.44%
Total	989	578	58.44%	414	41.86%	876	81	9.36%	218	25.00%
Workers										
Male	659	620	94.08%	0	0.00%	631	73	11.57%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Total	659	620	94.08%	0	0.00%	631	73	11.57%	0	0.00%

Remark: The increase in training provided to employees and workers during the current year is primarily attributable to the appointment of a dedicated Health & Safety Head in the previous year. Following this appointment, the Company strengthened its focus on workplace health and safety through the implementation of structured training programmes, regular awareness sessions, safety inductions, toolbox talks, and periodic refresher training across locations. This enhanced emphasis on capacity building and safety awareness has resulted in higher employee and worker participation in training initiatives during the year

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

Category	FY25-26			FY24-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	%(D / C)
Employees						
Male	954	806	84.49%	859	775	90.22%
Female	35	21	60.00%	17	13	76.47%
Total	989	827	83.62%	876	788	89.95%
Workers						
Male	659	638	96.81%	631	608	96.35%
Female	0	0	0.00%	0	0	0.00%
Total	659	638	96.81%	631	608	96.35%

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

Yes, the Company has adopted ISO 45001 to ensure the health, safety, and well-being of its employees. It regularly conducts safety awareness sessions and training programs, including those on Hazard Identification and Risk Assessment (HIRA) and Total Productive Maintenance, across all manufacturing units and EPC sites, to reinforce safe work practices and ensure consistent adherence to safety standards.

EI-10.b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

Lumino has adopted various measures and initiatives in alignment with ISO 45001:2018 to regularly and systematically identify work-related hazards and assess risks, covering both routine and non-routine tasks:

1. Hazard Identification & Risk Assessment (HIRA)
2. Permit to Work
3. Standard Operating Procedures (SOP)
4. Reporting of Unsafe Acts and Conditions, Near Misses and Loss Time Injury.

EI-10.c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)

The organization has established processes that enable workers to report work-related hazards and provide them the right to remove themselves from situations that pose imminent risk to their health or safety, without fear of retaliation.

EI-10.d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

In addition to occupational health and safety provisions, employees and workers at Lumino have access to non-occupational medical and healthcare services. They are entitled for Annual Health Checkup, the Company's Group Health Insurance and ESIC ensuring overall well-being.

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

Safety Incident/Number	Category	FY25-26	FY24-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.41	0.42
	Workers	1.62	2.59
Total recordable work-related injuries	Employees	1	1
	Workers	3	2
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
Number of Permanent Disabilities	Employees	0	0
	Workers	0	0

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

The Company ensures a safe and healthy workplace through the implementation of a robust Occupational Health & Safety Management System aligned with ISO 45001:2018. Regular risk assessments, safety audits, and hazard identification processes are conducted, supported by continuous employee training and awareness programs, including emergency preparedness and POSH. Adequate safety infrastructure, use of personal protective equipment (PPE), incident reporting and corrective action mechanisms, along with periodic health check-ups, are in place to safeguard employee well-being and prevent workplace injuries and illnesses.

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

	FY25-26			FY24-25		
	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	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

Remarks: During the reporting period, the Company did not receive any formal complaints relating to Health & Safety (H&S) or working conditions from employees or workers. The Company remains committed to fostering a safe, healthy, and supportive workplace through a culture of continuous improvement.

Lumino has been certified as a Great Place to Work for the period December 2024 to December 2025. Insights and feedback received through the Great Place to Work (GPTW) survey are regularly reviewed, and appropriate action plans are implemented to strengthen employee experience and workplace practices.

At the plant level, the Company has established a robust Health & Safety training framework focused on enhancing employee awareness, promoting safe work practices, and addressing work-related health and safety concerns.

EI-14. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.00%
Working Conditions	100.00%

EI-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.

1. Root Cause Analyses are systematically conducted for all safety-related incidents, followed by the implementation of appropriate corrective actions. Regular safety inspections by the internal safety team are carried out, and all observations are addressed through timely remedial measures.
2. Safety reviews are led by Site and Plant Heads, with key insights shared and replicated across locations to drive uniform safety standards. The PPE Matrix has been updated and customized plant-level PPE training modules have been introduced. Surprise audits are also conducted to reinforce a proactive safety culture.
3. The number of targeted safety placards, posters, and signage has been significantly increased at strategic locations across sites to enhance visibility and cultivate a collective sense of responsibility towards safety.

Leadership Indicators

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

Yes. All company employees are provided with Medical Health Insurance and Group Term Life Insurance. Additionally, workers are covered under ESI, Workmen's Compensation Policy, and Medical Health Insurance.

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

The Company has taken following measures to ensure that statutory dues have been deducted and deposited by the value chain partners:

1. The Company checks with the GST portal to ensure that the GST dues are deposited by our supply chain partners. This exercise is done on a regular interval as and when Invoices are submitted by the value chain partners. In case of any non-compliance, it is then escalated to the concerned department for necessary action.
2. PF and ESIC of Contract Labors employed by our supply chain partners within Lumino premises are checked and monitored thoroughly.
3. Majority of our sourcing are through large suppliers such as Vedanta, Balco, Hindalco, who have their own internal checks and balances to ensure compliance and payment of all the statutory dues in time.
4. For smaller suppliers, the Company has a system of vendor assessment/ audit during vendor onboarding, wherein the company takes declaration from the suppliers that all statutory dues are paid on time. Additionally, vendors are sensitized on this topic through regular interactions.

PRINCIPLE 4 Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

EI-1. Describe the processes for identifying key stakeholder groups of the entity.

Stakeholder groups are identified based on their interaction with the Company. Key stakeholders include employees, vendors and subcontractors, government and regulatory authorities, customers, local communities, and non-governmental organizations, including corporate social responsibility partners.

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

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others - please specify)	Purpose and scope of engagement
1	Consumers	No	Phone, e-mail, social media channel, brands website, consumer surveys and digital voice of consumers	Regularly	Product quality and safety, information on products, fair and competitive pricing, complaints, queries, feedback, praise, and suggestion
2	Suppliers and business partners	No	Phone, e-mail, Conversant helpline, supplier meeting, audit, survey, and evaluation	Half-Yearly	New business opportunities, supplier transparency, adherence to our RPP and Business Partner Code, ESG, value chain efficiency, payments, and purchase prices

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication ((Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement
3	Our people	No	Surveys, townhalls, workshops, training, induction programs, grievance handling process, and performance appraisal	Regularly	Career development, diversity and equal opportunity, health and safety, skill upgradation, learning and development, organisational culture/ workplace, and grievances
4	Shareholders	No	Phone, e-mail, annual report, results announcements, microsite on performance highlights, media releases, Capital Markets Day, Annual General Meeting (AGM) and website	Quarterly, Half-Yearly, and Annually	AGMs allow shareholders to communicate directly with the Board of Directors and the Management Committee. We have dedicated e-mail IDs through which our Investor Service Department engages with shareholders to resolve their queries and grievances
5	Local Community and NGOs & CSR partners	Yes	Field visits, CSR projects and engagements, Sustainability Forums, brand activations and campaign, community needs assessment, and website	Periodically	Develop and support local communities and economies.
6	Government and Regulatory Authorities	No	Emails, Meetings, regular liasoning, representation through Industry Associations	Periodically	Regulatory compliances and corporate governance mechanisms, Tax revenues and policy advocacy

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY25-26			FY24-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	890	436	48.99%	836	377	45.10%
Other than permanent	99	86	86.87%	40	40	100.00%
Total Employees	989	522	52.78%	876	417	47.60%
Workers						
Permanent	21	21	100.00%	23	23	100.00%
Other than permanent	638	483	75.70%	608	209	38.16%
Total Workers	659	504	76.48%	631	232	40.41%

Note: Training on various issues related to human rights are covered under new employee/worker induction, EHS training, POSH, code of conduct etc.

EI-2. Details of minimum wages paid to employees, in the following format:

Category	FY25-26					FY24-25				
	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	890	0	0.00%	890	100.00%	836	4	0.48%	832	99.52%
Male	867	0	0.00%	867	100.00%	820	3	0.37%	817	99.63%
Female	23	0	0.00%	23	100.00%	16	1	6.25%	15	93.75%
Other than Permanent	99	0	0.00%	99	100.00%	40	0	0.00%	40	100.00%
Male	87	0	0.00%	87	100.00%	39	0	0.00%	39	100.00%
Female	12	0	0.00%	12	100.00%	1	0	0.00%	1	100.00%
Workers										
Permanent	21	0	0.00%	21	100.00%	23	0	0.00%	23	100.00%
Male	21	0	0.00%	21	100.00%	23	0	0.00%	23	100.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other than Permanent	638	0	0.00%	638	100.00%	608	0	0.00%	608	100.00%
Male	638	0	0.00%	638	100.00%	608	0	0.00%	608	100.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%

EI-3. a. Details of remuneration/salary/wages, in the following format: Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	5	₹15,25,000.00	1	₹14,50,000.00
Key Managerial Personnel	3	₹72,31,460.00	0	0.00
Employees other than BoD and KMP	864	₹4,62,824.00	23	₹4,53,600.00
Workers	21	₹2,33,912.00	0	0.00

EI-3. b. Provide information on Gross wages paid to females by the entity, in the following format:

Particulars	Current Financial Year	Previous Financial Year
Gross wages paid to females as % of total wages	1.74%	1.83%

EI-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, head of the HR department oversees the HR function covering the aspects.

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

The Company has established a formal grievance redressal mechanism to address human rights-related concerns. Employees and stakeholders can report issues through multiple channels, including written disclosures to the Human Resources Department, Managing Director, or the Audit Committee, as well as through designated supervisory and managerial personnel, in line with the Whistleblower Policy. All complaints are handled confidentially and are reviewed and investigated by the appropriate committee or authorized investigators. The Company ensures protection against retaliation for individuals, raising concerns in good faith and follows defined processes and timelines for resolution. Appropriate corrective or disciplinary actions are taken in case of substantiated complaints, and investigation outcomes are reported to senior management.

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

	FY25-26			FY24-25		
	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	2	1	Complaint was filed in March 2026 and is currently being reviewed within the prescribed statutory timelines	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

Particulars	Current Financial Year	Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	0
Complaints on POSH as a % of female employees / workers	7.69%	0.00%
Complaints on POSH upheld	1	0

Remark: One complaint filed in March 2026 is currently being reviewed within the prescribed statutory timelines.

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

The Company has a zero-tolerance policy against retaliation and has established robust mechanisms to protect complainants in cases of discrimination and harassment. Complaints can be reported through confidential channels, including written disclosures to the Human Resources Department, the Managing Director, or the Audit Committee, as well as through internal committees constituted for this purpose, in accordance with the Whistleblower Policy. All cases are handled with strict confidentiality and investigated by the appropriate committee or authorized investigators. Interim safeguards, such as separation of the complainant and the respondent, are implemented where necessary. The Company actively monitors any adverse actions against complainants and enforces disciplinary measures in cases of retaliation. Regular training and awareness programs reinforce a safe, ethical, and respectful workplace culture.

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

No, However, the Company sources a significant portion of its raw materials from large, established organizations that have robust human rights due diligence frameworks in place, thereby reinforcing compliance with human rights requirements across the value chain.

Further, the Company has initiated the integration of ESG requirements into all supplier agreements and contracts. The term supplier encompasses all vendors, service providers, partners, and third parties, along with their employees and representatives engaged with the Company and its affiliates.

These criteria are going to be embedded within the supplier evaluation and onboarding process. The Company expects full compliance with applicable laws and alignment with globally accepted ESG standards, including adherence to fair working conditions, employee well-being, and the prohibition of harassment, discrimination, child labour, and forced labour.

EI-10. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100.00%
Forced/involuntary labour	100.00%
Sexual harassment	100.00%
Discrimination at workplace	100.00%
Wages	100.00%
Others - please specify	NA

Remarks: The Company undertook an internal assessment of its plant and offices.

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

Not applicable

Leadership Indicators

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

During FY 2025-26, Lumino introduced and strengthened several business processes relevant to human rights in the workplace:

Occupational Health & Safety Structured Training Framework: Following the appointment of a dedicated Health & Safety Head, the Company formalised its safety training framework across manufacturing facilities.

Prevention of Sexual Harassment (POSH) (Expanded Stakeholder Reach): The Company has also expanded the reach of its POSH training programme.

LI-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. Lumino premises and offices are equipped with the necessary infrastructure to ensure barrier-free accessibility for Persons with Disabilities. The company is committed to maintaining a differently abledfriendly physical environment to accommodate and support differently abled employees and visitors.

PRINCIPLE 6 Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

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

Parameter	FY 25-26	FY 24-25
From renewable sources		
Total electricity consumption (A)	0.00	0.00
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	0.00	0.00
From non-renewable sources		
Total electricity consumption (D)	46,638.67	42,072.34
Total fuel consumption (E)	70,884.83	67,257.42
Energy consumption through other sources (F)	0.00	0.00
Total energy consumed from non-renewable sources (D+E+F)	1,17,523.50	1,09,329.76

Parameter	FY 25-26	FY 24-25
Total energy consumed (A+B+C+D+E+F)	1,17,523.50	1,09,329.76
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.58 GJ / Lakh	0.57 GJ / Lakh
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	11.88 GJ / Lakh USD	11.78 GJ / Lakh USD
Energy intensity in terms of physical output	1.23 GJ / Km of cable wires	1.26 GJ / Km of cable wires

EI-1. Indicate if any independent assessment/evaluation/assurance for energy has been conducted by an external agency. If Yes, provide the name of the agency:

Yes, Hi-Caliber Electrical Design & Consultants

EI-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

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

Parameter	FY 25-26	FY 24-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	1,159.60	1,025.69
(iii) Third party water	1,161.00	1,138.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,320.60	2,163.69
Total volume of water consumption (in kilolitres)	2,283.34	2,138.85
Water intensity per rupee of turnover (Water consumed / turnover)	0.01 KL / Lakh	0.01 KL / Lakh
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.23 KL / Lakh USD	0.23 KL / Lakh USD
Water intensity in terms of physical output	0.02 KL / Km of cable wires	0.02 KL / Km of cable wires

EI-3. 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

EI-4. Provide the following details related to water discharged: Water discharge by destination and level of treatment (in kilolitres)

Parameter	FY 25-26	FY 24-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0.00	0.00
With treatment - please specify level of treatment	0.00	0.00
(ii) To Groundwater		
- No treatment	0.00	0.00
With treatment - please specify level of treatment	0.00	0.00
(iii) To Seawater		
- No treatment	0.00	0.00
With treatment - please specify level of treatment	0.00	0.00

Parameter	FY 25-26	FY 24-25
(iv) Sent to third-parties		
- No treatment	37.26	24.84
With treatment - please specify level of treatment	0.00	0.00
(v) Others		
- No treatment	0.00	0.00
With treatment - please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)	37.26	24.84

Remarks: Lumino has recently put systems in place to monitor and track water discharge from the facility and is expected to start reporting the discharge quantity from FY 2026-27 onwards. The assumption considered here is Total Water withdrawal – Total Water Consumption. While the discharge has been routed through the industrial drainage system as per applicable Pollution Control Board norms, the quantity of discharge has not been tracked till now.

EI-4. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. -

None

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

Currently we do not have any Zero Liquid Discharge (ZLD) mechanism in place, however as part of its environmental sustainability initiatives, the Company is installing an Effluent Treatment Plant (ETP) and Sewage Treatment Plant (STP) at its new manufacturing facility. These systems will enable effective treatment, recycling, and reuse of wastewater, helping reduce freshwater consumption and ensure compliance with environmental regulations.

While the company's existing facilities continue to comply with applicable discharge requirements through CETP/STP arrangements, while opportunities for further strengthening water management practices are being assessed.

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

Parameter	Please specify unit	Current Financial Year	Previous Financial Year
NOx	µg/m3	23.29	24
SOx	µg/m3	5.74	14.5
Particulate matter (PM)	µg/m3	72.15	69
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	µg/m3	0.93	0.00
Others - please specify in the remark section	-	-	-

EI-6. Indicate if any independent assessment/evaluation/assurance for Air emissions has been conducted by an external agency. If Yes, provide the name of the agency:

Y. R.V Briggs & Co. Private Limited

EI-7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2) in MTCO₂e, in the following format:

Parameter	Unit	FY 25-26	FY 24-25
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)	TCO ₂ e	5,644.13	5,319.33
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)	TCO ₂ e	9,198.18	8,496.27
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	TCO ₂ e / rupee of turnover	0.07 TCO ₂ e / Lakh	0.07 TCO ₂ e / Lakh
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	TCO ₂ e / rupee of turnover	1.50 TCO ₂ e / Lakh USD	1.49 TCO ₂ e / Lakh USD
Total Scope 1 and Scope 2 emission intensity in terms of physical output	TCO ₂ e / rupee of turnover	0.1555 TCO ₂ e / Km of cable wires	0.1594 TCO ₂ e / Km of cable wires

EI-7. Indicate if any independent assessment/evaluation/assurance for GHG Emissions (Scope 1 and 2) has been conducted by an external agency. If Yes, provide the name of the agency: -

None

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

Yes. The Company is installing a 2 MW solar photovoltaic plant at its new manufacturing facility, expected to be commissioned on 26th July 2026. An estimated annual power generation of 2400 MWh and a reduction of CO2 emission by 1,968 tCO_{2e}/year.

EI-9 Provide details related to waste management by the entity for the Current Financial Year:

Parameter	FY 25-26	FY 24-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	126.89	154.58
E-waste(B)	0.023	0.00
Bio-medical waste (C)	0.00	0.00
Construction and demolition waste (D)	0.00	0.00
Battery waste (E)	0.00	0.00
Radioactive waste (F)	0.00	0.00
Other Hazardous waste.Please specify, if any. (G)	305.49	245.80
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	506.11	449.99
Total (A + B + C + D + E + F + G + H)	938.513	850.37
Waste intensity per rupee of turnover (Total Waste Generated / Revenue from operations)	0.0046 MT / Lakh	0.0044 MT / Lakh
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste Generated / Revenue from operations adjusted for PPP)	0.0949 MT / Lakh USD	0.0916 MT / Lakh USD
Waste intensity in terms of physical output (Total Waste Generated / Physical Output)	0.0098 MT / Km of cable wires	0.0098 MT / Km of cable wires
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste - Plastic		
(i) Recycled	126.89	154.58
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total Plastic Waste Recycled, Re-used and other recovery operations	126.89	154.58
Category of waste - E-Waste		
(i) Recycled	0.023	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total E-Waste Recycled, Re-used and other recovery operations	0.023	0.00
Category of waste - Bio-medical waste		
(i) Recycled	0.00	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total Bio-medical Waste Recycled, Re-used and other recovery operations	0.00	0.00
Category of waste - Construction and demolition waste		
(i) Recycled	0.00	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total Construction Waste Recycled, Re-used and other recovery operations	0.00	0.00
Category of waste - Battery waste		
(i) Recycled	0.00	0.00

Parameter	FY 25-26	FY 24-25
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total Battery Waste Recycled, Re-used and other recovery operations	0.00	0.00
Category of waste - Radioactive waste		
(i) Recycled	0.00	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total Radioactive Waste Recycled, Re-used and other recovery operations	0.00	0.00
Category of waste - Other Hazardous waste		
(i) Recycled	0.00	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	305.49	245.80
Total Other Hazardous Waste Recycled, Re-used and other recovery operations	305.49	245.80
Category of waste - Other Non-Hazardous waste		
(i) Recycled	0.00	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	506.11	449.99
Total Other Non-hazardous Waste Recycled, Re-used and other recovery operations	506.11	449.99
Total	938.513	850.37
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste - Plastic		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total Plastic Waste Incineration, Landfilling and other disposal operations	0.00	0.00
Category of waste - E-Waste		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total E-waste Waste Incineration, Landfilling and other disposal operations	0.00	0.00
Category of waste - Bio-medical Waste		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total Bio-medical Waste Incineration, Landfilling and other disposal operations	0.00	0.00
Category of waste - Construction and demolition waste		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total Construction Waste Incineration, Landfilling and other disposal operations	0.00	0.00
Category of waste - Battery		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total Battery Waste Incineration, Landfilling and Other disposal operations	0.00	0.00
Category of waste - Radioactive		
(i) Incineration	0.00	0.00

Parameter	FY 25-26	FY 24-25
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total Radioactive Waste Incineration, Landfilling and Other disposal operations	0.00	0.00
Category of waste - Other Hazardous waste. Please specify, if any		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total Other Hazardous Waste Incineration, Landfilling and Other disposal operations	0.00	0.00
Category of waste - Other Non-hazardous waste generated		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total Other Non-hazardous Waste Incineration, Landfilling and Other disposal operations	0.00	0.00
Total		

Remark: All categories of waste generated by the Company are sold to scrap vendors, who further channelize the waste to recyclers. None of the waste generated by the Company is sent to landfills or disposal facilities. Further, from FY 2026-27 onwards, the Company has initiated the practice of selling waste only to registered scrap vendors.

EI-9. Indicate if any independent assessment/evaluation/assurance for Waste has been conducted by an external agency. If Yes, provide the name of the agency:

None

EI-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.

The Company has established structured waste management practices across its manufacturing facilities, focusing on segregation, safe handling, recycling, and responsible disposal. Waste generated is segregated at source into hazardous and non-hazardous categories. Recyclable waste such as metals, cables, and packaging materials is channeled to authorized recyclers, while non-recyclable waste is disposed of in compliance with applicable environmental regulations. Hazardous waste, including used oils, chemical residues, and contaminated materials, is stored, handled, and disposed of through authorized vendors in accordance with regulatory requirements.

Additionally, regular monitoring, employee training, and audits are conducted to ensure compliance with environmental norms and continuous improvement in waste minimization and safe disposal practices.

EI-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:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1			NA

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

S. No.	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
1						NA

EI-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
1				NA

PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

EI-1.a. Number of affiliations with trade and industry chambers/ associations.

Four

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/associations (State/ National/International)
1	Chamber of Commerce & Industry	Chairman of the Council on industry (Power & renewable energy)- National
2	Indian Chamber of Commerce	Member of the National Expert Committee on Energy - National
3	CESC Consultation Committee	Member - National
4	Indian Electrical & Electronics Manufacturers' Association (IEEMA)	Member - National

EI-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.

S. No.	Name of authority	Brief of the case	Corrective action taken
1	NA	NA	NA

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board	Web Link, if available
1	NA	NA	NA	NA	NA

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development**Essential Indicators**

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

S. No.	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
1	Not Applicable, as there were no projects that required SIA as per law during the reporting period. However, we keep a track of the impact on beneficiaries of our CSR programme. Please refer our CSR spending for FY 2025-26.					

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

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

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

All our existing and upcoming manufacturing facilities are situated at Industrial parks, so we do not receive such grievances from the community at large. Also, we ensure that there is regular engagement on a proactive basis with the local communities and their representatives. As such there are no long-standing grievances at any of our locations.

EI-4. Input material sourced from suppliers (by value):

Category	Current Financial Year	Previous Financial Year
Directly sourced from MSMEs/ small producers	14.66%	20.86%
Sourced directly from within India	99.33%	99.33%

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

Location	Current Financial Year	Previous Financial Year
Rural	2.86%	0.40%
Semi-Urban	0.58%	0.03%
Urban	19.79%	24.95%
Metropolitan	76.83%	74.63%

PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

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

Customers complaints and feedback are received by the Business Development/Sales team and are addressed in coordination with the respective manufacturing facilities. All complaints are systematically recorded and tracked until closure. A summary of complaints, along with their resolution status, is reviewed in the monthly review meetings, where appropriate corrective actions are discussed and implemented to prevent recurrence of similar issues.

There is also a dedicated customer care email ID (customercare@luminoidustries.com) is provided on product packaging of House Wire to enable consumers to share complaints and feedback.

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

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	0.00%
Safe and responsible usage	70.31%
Recycling and/or safe disposal	0.00%

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

	FY25-26			FY24-25		
	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	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

Remarks: We have received nil complaints in the aspects of Data privacy, Advertising, Cyber-security, Restrictive Trade Practices and Unfair Trade Practices in FY2026 and FY2025. Our products and services do not fall under delivery of essential services.

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

Category	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

EI-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.

Yes. It is an internal document, available on the intranet and accessible to employees.

Remarks: Yes, the Company has a Cyber Security Policy which is available on the intranet and accessible to employees.

Lumino has implemented robust measures to strengthen its cybersecurity infrastructure, including:

1. Vulnerability Assessment and Penetration Testing (VAPT) to identify and mitigate potential security threats.
2. Network strengthening initiatives to ensure secure connectivity across all operational sites.
3. Advanced Endpoint and Perimeter Security: Use of enterprise-grade firewalls, intrusion detection/ prevention systems, and antivirus/ EDR solutions ensures protection against both known and zero-day threats
4. Data Protection and Privacy Compliance: Internal policies and technical controls are designed to safeguard personal and sensitive data in line with applicable regulations.

EI-6. Provide details of any corrective actions taken or underway on issues relating to any of the following: i. Advertising; ii. Delivery of essential services; iii. Cyber security and data privacy of customers; iv. Re-occurrence of instances of product recalls V. penalty / action taken by regulatory authorities on safety of products / services.

Not Applicable

EI-7. Provide the following information relating to data breaches:

a. **Number of instances of data breaches**

Nil, as there were no such instances related to data breach.

b. **Percentage of data breaches involving personally identifiable information of customers**

Nil

c. **Impact, if any, of the data breaches**

NA

Leadership Indicators

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

We have placed all the information's related to our products and services on our website, the same can be accessed through the given web link under:-

1. <https://luminoindustries.com/overhead-conductors/>
2. <https://luminoindustries.com/cables/>
3. <https://luminoindustries.com/housewire/>
4. <https://luminoindustries.com/transmission-distribution/>
5. <https://luminoindustries.com/ehv-substation/>
6. <https://luminoindustries.com/reconductoring-with-htls-conductor/>
7. <https://luminoindustries.com/railway-electrification/>
8. <https://luminoindustries.com/solar-epc/>
9. <https://luminoindustries.com/water-management/>

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

The Company conducts electrical seminars and summits at the local level to create awareness and provide training on the efficient usage of its House wire products, ensuring optimal performance and maximum efficacy for end users.

In addition, we also provide soft copies of drum handling, loading, unloading and storage guidelines, installations manual etc. to our customers on demand.

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

As a B2B company, we maintain continuous engagement with our customers. Any potential or actual disruption is promptly communicated, in line with the service levels defined in our contracts.

However, as part of our stakeholder engagement process, we regularly interact with our value chain through webinars and seminars, where potential risks related to disruption or discontinuation of products and services are also communicated.

LI-4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

No, the Company does not display product information over and above what is mandated as per the law.

Yes, dispatch of finished goods is undertaken only upon receipt of client approval in the form of Delivery Instructions (DI), following inspection of the material at the manufacturing facility either by the client directly or through their authorized representatives.