

Business Responsibility and Sustainability Report

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L40300MH1977PLC019594
2	Name of the Listed Entity	Lloyds Metals and Energy Limited
3	Year of incorporation	1977
4	Registered office address	Plot No A 1-2, MIDC Area, Ghugus, Chandrapur - 442505
5	Corporate address	A-2, 2 nd Floor, Madhu Estate, Pandurang Budhkar Marg, Lower Parel, Mumbai - 400013
6	E-mail id	pkpuri@lloyds.in
7	Telephone:	022-62918111
8	Website:	www.lloyds.in
9	Financial year for which reporting is being done:	April 01,2023 - March 31, 2024
10	Name of the Stock Exchange(s) where shares are listed	1) BSE 2) NSE
11	Paid-up Capital	₹ 50.53 crore
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. Prashant Puri, 9323149214 pkpuri@lloyds.in
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone basis
14	Name of assurance provider	Manubhai & Shah LLP
15	Type of assurance obtained	Reasonable Assurance

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of turnover of the entity
1	Iron Ore Mining	Mining of Iron ore for the DRI plant and supply to other steel Industries	80.29
2	Sponge Iron Manufacturing	Manufacturing of DRI and its supply and Distribution	12.64
3	Trading of Pellets	Trading of pellet	5.26
4	Power Generation	Captive Power Plant which powers the operations and the additional power generated is exported	1.81

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	Iron Ore Mining	7100	80.29
2	Sponge Iron Manufacturing	24102	12.64
3	Trading of Pellets	4662	5.26
4	Power Generation	35106	1.81

III. Operations

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

Location	Number of plants	Number of offices	Total
National	3	1	4
International	-	-	-

19. Markets served by the entity:

1. Number of locations

Locations	Number
National (No. of States)	20
International (No. of Countries)	3

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

11.76%

Name of major customers - Marubeni Corporation, Royal Eastern Minex DMCC, Stemcor London Trading Limited, Itochu Corporation.

3. A brief on types of customers

Direct Reduced Iron (DRI) is a vital raw material in steel production, primarily serving two key customer segments:

1. Steel manufacturing facilities:

- Electric Arc Furnace (EAF) operators: These plants are major consumers of DRI.
- Integrated steel mills: While predominantly reliant on blast furnaces using raw iron ore and coking coal, these mills also employ DRI to mitigate impurities in the blast furnace charge, enhance yield, and decrease greenhouse gas emissions.

2. Power distribution companies.

IV. Employees

20. Details as of the end of the Financial Year:

a. Employees and workers (including differently abled):

#	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1	Permanent (D)	1046	992	94.84%	54	5.16%
2	Other than Permanent (E)	356	341	95.79%	15	4.21%
3	Total employees (D + E)	1402	1333	95.08%	69	4.92%
WORKERS						
4	Permanent (F)	369	356	96.48%	13	3.52%
5	Other than Permanent (G)	921	879	95.44%	42	4.56%
6	Total workers (F + G)	1290	1235	95.74%	55	4.26%

b. Differently abled Employees and workers:

#	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	1	1	100.00%	0	0.00%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	Total employees (D + E)	1	1	100.00%	0	0.00%
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	1	1	100.00%	0	0.00%
5	Other than Permanent (G)	1	1	100.00%	0	0.00%
6	Total workers (F + G)	2	2	100.00%	0	0.00%

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	13	2	15.38%
Key Management Personnel	4	1	25.00%

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

	FY 23-2024 (Turnover rate in current FY)			FY 22-2023 (Turnover rate in previous FY)			FY 21-2022 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Female
Permanent Employees	3.72%	0.2%	3.74%	1%	-	1%	2%	1%	3%
Permanent Workers	0.95%	-	0.95%	-	-	-	-	-	-

V. Holding, Subsidiary and Associate Companies (including joint ventures)
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 in column A participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Lloyds Logistics Private Limited (formerly known as Thriveni Lloyds Mining Private Limited)	Subsidiary	100%	No
2	Lloyds Infinite Foundation	Subsidiary	100%	No
3	Lloyds Surya Private Limited	Subsidiary	100%	No

VI. CSR Details
24. (i) Whether CSR is applicable as per section 135 of the Companies Act, 2013: No
(ii) Turnover (in ₹): ₹ 6574.59 Crore
(iii) Net worth (in ₹): ₹ 2810.87 Crore
VII. Transparency and Disclosures Compliances
25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:*

Stakeholder group from whom complaint is received.	Grievance Redressal Mechanism in Place (Yes/No)	FY (2023-2024) Current Financial Year			FY (2022-2023) Previous Financial Year		
	(If yes, then provide web-link for the grievance redress policy)	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints spending resolution at close of the year	Remarks
Communities	No	-	-	-	-	-	-
Investors (other than stakeholders)	Yes*	-	-	-	-	-	-
Shareholders	Yes*	-	-	-	-	-	-
Employees and workers	No	-	-	-	-	-	-
Customers	No	-	-	-	-	-	-
Value Chain Partners	No	-	-	-	-	-	-
Other (please specify)	-	-	-	-	-	-	-

*Weblink- <https://lloyds.in/investor-contact/>
<https://lloyds.in/policies/>

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	Waste Management	Opportunity	If waste is not effectively utilized, it remains a liability without any benefit. To address this, solid waste is repurposed and transformed into valuable resources, creating economic value and contributing to sustainability.		Positive
2	GHG Emission	Risk/ Opportunity	Risk Our operations are dependent on fossil fuels for running of our equipment and other operations. Our profitability is dependent on the continuous availability of fuels at constant price. Any fuel price fluctuation results into an impact on our profitability. Opportunity Energy transition provides an opportunity for LMEL to transition to green and renewable energy and contribute to India's NDCs	We constantly monitor our fuel consumption and have introduced several retrofits/ initiatives to optimize the fuel consumption.	Negative/ Positive
3	Water Management	Risk	Water availability shall be big challenge in the area.	LMEL has strictly implemented zero liquid discharge policy, Also started conservation of National drains with in plant premises. For water conservation rain water harvesting is being done. LMEL has also stopped wet washing of ores at most of the mines except Bachel, hence reducing the risk.	Negative
4	Human Capital Development	Opportunity	LMEL employees and workers present and opportunity to further LMEL commitments to sustainability. We have integrated ERP to monitor our human resource department, leveraging technology to connect our employees and workers across projects. LMEL is conducting regular trainings and have introduced regular ESG training in the annual module for the senior management as well. Our skill development initiatives are also helping our employees integrate digital skills into their day-to-day work. Trainings also help us prevent health and safety related incidents at mine sites.		Positive
5	Community Relations	Opportunity	LMEL acknowledges social development as its utmost priority. Undertaking CSR activities that addresses the needs of the communities help LMEL build deeper, more transparent relationship with the community members.		Positive

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)
6	Occupational Health and Safety	Risk	Mining activities may pose occupational health and safety risks to our employees and workers owing to the nature of operations.	LMEL conducts periodic training/ sensitization sessions for its employees and workers. LMEL monitors its accident statistics through its trained safety professionals deployed on-site. LMEL apprises the Senior management including the Board of Directors on the safety related incidents and corresponding preventive actions on a periodic basis.	Negative
7	Corporate Governance	Opportunity	Strong corporate governance practices ensure compliance with regulations, improve transparency, and enhance the company's reputation. This can lead to increased investor confidence.		Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
1. Policy and management processes										
a.	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b.	Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c.	Web Link of the Policies, if available	https://lloyds.in/policies/								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4.	Name of the national and international codes/ certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	-	ISO 45001	-	-	ISO 14001	-	-	ISO 9001
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

7. Statement by the director responsible for the business responsibility report, highlighting ESG - related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

The Company is committed to pursuing its business objectives ethically, transparently and with accountability to all its stakeholders. It believes in demonstrating responsible behavior while adding value to society and the community, as well as ensuring environmental well-being from a long-term perspective. The Company, as a responsible corporation, remains committed to a holistic and integrated approach towards imbuing Environmental, Social and Governance (ESG) principles in its businesses to impact the value chain and its key stakeholders. LLOYDS, as a leading steel manufacturer with coal-based Direct Reduced Iron (DRI) production and an operational iron ore mine, we are committed to advancing sustainable practices. The importance of Environmental, Social, and Governance (ESG) factors are long identified and incorporated into the mission and vision of our company and into our operations.

Environmental Stewardship

Guided by ISO 14001 standards, our Environmental Management System (EMS) addresses significant challenges such as energy consumption and emissions. We have increased our use of electricity from renewable sources by more than double over the past year, significantly reducing our carbon footprint. Additionally, our Waste Heat Recovery Boilers and Sewage Treatment Plants exemplify our commitment to energy conservation and effective water management, respectively.

Social Responsibility and Occupational Health

In alignment with ISO 45001, we prioritize a safe and healthy working environment for all employees, extending beyond compliance to foster a proactive culture of safety and well-being.

Governance and Ethical Conduct

Our operations are supported by ISO 9001 standards, emphasizing a Quality Management System (QMS) that upholds excellence. Ethical conduct and transparent governance are foundational to our business philosophy, ensuring integrity and accountability in all stakeholder interactions.

Our dedication to integrating ESG considerations is a continual process that enhances long-term shareholder value and positively impacts the community and environment. We value the ongoing support of our stakeholders in these endeavors.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Board of Directors
9. Does the entity have a specified Committee of the Board/ Director responsible for decision-making on sustainability-related issues? (Yes / No). If yes, provide details.	Yes, The Company's Board of Directors and senior management consistently evaluate various aspects of their social, environmental, governance, and economic obligations. Oversight of social initiatives falls within the purview of the CSR Committee.

10. Details of Review of NGRBCs by the Company: -

Subject for Review	Indicate whether the review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against Above policies and follow-up action	All other committees - Department heads, business leaders, and senior directors regularly review the Company's policies either periodically or as necessary. During these evaluations, the effectiveness of the policies is assessed, and any necessary adjustments to policies and procedures are implemented accordingly.									Quarterly basis.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company is in compliance with the extant regulations as applicable.									Quarterly 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 the name of the agency.	P1		P2		P3		P4		P5		P6		P7		P8		P9	
	Yes		Yes		Yes		Yes		Yes		Yes		Yes		Yes		Yes	
The Senior Management and Board Committees of the Company periodically examine the corporate charters and policies. External agency Manubhai & Shah LLP																		

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Principle 1

Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable.

Essential Indicators

1. Percentage coverage by training and awareness programs on any of the Principles during the financial year:-

Segment	Total Number of Training and Awareness Programs Held	Topics/ principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of directors	-	-	-
Key managerial personnel	-	-	-
Employees other than BoD and KMPs	-	-	-
Workers	-	-	-

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

	NGRBC principles	Name of the regulatory/ enforcement agencies/Judicial Institutions	Amount (In INR)	Brief Of The Case	Has an appeal been preferred? (yes/no)
Penalty/ fine	1	BSE, NSE & MSEI	₹ 108,000	During the financial year the Company has been levied fine for non-compliance of Reg. 17(1) (A) of the SEBI (LODR) Regulations, 2015 for the quarter ended September’23	No
	1	BSE & NSE	₹ 44,000	During the financial year the Company has been levied fine for non-compliance of Reg. 17(1) (A) of the SEBI (LODR) Regulations, 2015 for the quarter ended December’23	No
	1	JMFC, Aheri, Maharashtra	₹ 45000	MPCB filed the complaint before JMFC, Aheri against Atul Khadilkar & LMEL for offence u/s 15 read with section 16 of the Environment Protection Act, 1986. The Accused plead guilty before the court and accordingly matter compounded with fine.	No

Monetary					
	NGRBC principles	Name of the regulatory/enforcement agencies/Judicial Institutions	Amount (In INR)	Brief Of The Case	Has an appeal been preferred? (yes/no)
Ongoing Cases	6	Bombay High Court, Nagpur Bench, Court-A	-	<p>Case Details - This PIL was filed for certain irregularity in obtaining EC for the 10 MTPA. Petitioner claims that Public Hearing was conducted as per the EIA Notification, 2006.</p> <p>All respondents have filed their reply and now the matter is scheduled for the final argument. Accordingly, the Court will pass the final order.</p> <p>Case Filed by- Samarjet Chatterjee</p> <p>Case No. - PIL/6/2023</p> <p>Date of Filing - 2/10/2023</p> <p>Next Date - 6/16/2024</p>	No
	7	Bombay High Court, Nagpur Bench, Court-A		<p>Case Details This PIL was filed for the sale of iron ores other than captive use which is restricted in the Mining Lease executed between State and Licensee.</p> <p>The Court asked State to respond to the presentation made by the Petitioner which has already been done by Secretary, Mining Dept. of Maharashtra.</p> <p>Basis, above the case is scheduled for final argument in 4 weeks from last date and accordingly the final order shall be passed by Court.</p> <p>Case Filed By: Sohan Minerals & Mining Co. Pvt.Ltd.Harrington Mansion, 3rd floor 8 HoChi Minh Sarani, office No.28/8, Kolkata (WB) 700 071.</p> <p>Case Filed by - Prakruti Foundation, through Dipak Bharatsingh Dixit (President)</p> <p>Case No.: PIL/19/2023</p> <p>Date of Filing: 3/2/2023</p> <p>Next Date - 4 weeks after</p> <p>03Apr2024</p>	No
	4	Bombay High Court, Nagpur Bench, Court-A		<p>Case Details - This PIL was filed for the road condition from Mines to Stockyard and further which causing accidents. The matter is yet to be listed for hearing.</p> <p>Case Filed by - Nitish Birendra Poddar</p> <p>Case No.: PIL/20/2023</p> <p>Date of Filing: 01 November 2016</p> <p>Update: District Judge-1 Addl. Sessions Judge Gadchiroli- 07-01-2023 - Next Date 21-01-2023 -Order</p> <p>1,58,50,000/- + 18% Interest From 9.4.14 Till Full Realization Of The Case.</p>	No

Monetary					
	NGRBC principles	Name of the regulatory/enforcement agencies/Judicial Institutions	Amount (In INR)	Brief Of The Case	Has an appeal been preferred? (yes/no)
	7	CJM, Nagpur 14 th Jt. Civil Judge, Senior Div. & JMFC, Nagpur		<p>Case Details: This case is filed by IBM for non-compliance of Terms and Conditions in mining plan and violations of Rule 36(1) & (3) of MCDR.</p> <p>The case is listed for final order from the Court. Case No: 18820/2022</p> <p>Case Filed By: Union of India IBM</p> <p>Case No.: 18820/2022</p> <p>Date of Filing: 9/29/2022</p> <p>Next Date: 5/6/2024</p>	No
	4	Bombay High Court, Nagpur Bench, Court-B		<p>Case Details: The writ petition filed by the local villager to suspend or withdraw the land acquisition process for upcoming steel plant with various reasons and especially for the non-adhering the procedure prescribed in the law. Matter is not listed yet before the court for hearing.</p> <p>Case Filed By: Chhaya Sitaram Bhoyar</p> <p>Dy. Village Head, Jairampur</p> <p>Date of Filing: 12/21/2023</p> <p>Next Date: not listed</p>	No
	4	Bombay High Court, Nagpur Bench, Court-B		<p>Case Details: The writ petition filed by the local villager to suspend or withdraw the land acquisition process for upcoming steel plant with various reasons and especially for the non-adhering the procedure prescribed in the law. Matter is not listed yet before the court for hearing.</p> <p>Case No: WP/260/2024</p> <p>Case Filed By: Ashwini Roshan Kumre</p> <p>Village Head, Mudholi Chak No. 2</p> <p>Case No.: 18820/2022</p> <p>Date of Filing: 12/21/2023</p> <p>Next Date: not listed</p>	No
	6	NGT (WZ) Pune		<p>Case Details: The application filed before the NGT for illegalities in mining at Gadchiroli. The respondent have already filed its reply and the matter is scheduled for final order.</p> <p>Case No: WP/260/2024</p> <p>Case Filed By: Mr. Brahmanand Tiwari</p> <p>Date of Filing: 12/21/2023</p> <p>Next Date: 5/28/2024</p>	No

Monetary

	NGRBC principles	Name of the regulatory/enforcement agencies/Judicial Institutions	Amount (In INR)	Brief Of The Case	Has an appeal been preferred? (yes/no)
	1	20 th Extra Jt. Civil Judge (Sr. Div) Chandrapur		Case Details: recovery suit filed by M/s Nagar Export Pvt. Ltd against the screening contract awarded to them. Case No: Spl.C.S. No. 97/2009 Case Filed By: Nagar Export Pvt Ltd. 313/319, Samuel Haresh Chambers, 5 th floor, room No. 22, Mumbai - 400 003 Date of Filing: 27.07.2009 Next Date: 5/28/2024	No

Non-Monetary

	NGRBC Principle	Name of the regulatory/enforcement agencies/ judicial Institutions	Brief of the case	Has an appeal been preferred? (Yes/No)
	-	-	-	-

Punishment

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

S.No.	Case Details	Name of Regulatory Enforcement Agencies/ Judicial Institutions
-	-	-

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 has developed a comprehensive strategy to combat both corruption and bribery, aligning with the code of conduct of Lloyds Metal and Energy Ltd, as well as various other policies including the whistleblower policy, and adhering to Indian laws and regulations concerning anti-bribery and anti-corruption measures. This policy reinforces the Company's firm stance of zero tolerance towards corruption and bribery, emphasizing transparency in all transactions and facilitating ethical decision-making processes.

For further details, please visit the website: <https://lloyds.in/policies/>

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

	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

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

	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	-

The Company ensures that it discusses various issues internally at the board level, where there could be lapses in compliance and ensures that necessary policies, processes, systems and monitoring mechanism are put in place.

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.

No

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

	FY 23-2024 Current Financial Year	PY 22-2023 Previous Financial Year
Number of days of accounts payables	24.56	13.80

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

Parameter	Metrics	FY 23-2024 Current Financial Year	PY 22-2023 Previous Financial Year
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	4.03%	6.40%
	b. Number of trading houses where purchases are made from	6	5
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	4.03%	6.40%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	4.14%	26.14%
	b. Number of dealers / distributors to whom sales are made	35	77
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	3.77%	16.10
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	6.31%	30.36%
	b. Sales (Sales to related parties / Total Sales)	12.03%	0.54%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.11%	0.02%
	d. Investments (Investments in related parties / Total Investments made)	0.34%	-

Principle 2

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

Essential Indicators

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

	FY 23-2024 Current Financial Year	PY 22-2023 Previous Financial Year	Details of improvements in environmental and social impacts
R&D	4.32%	27%	a) Iron Ore beneficiation.
Capex	11.06%	11%	a) Slurry pipe to reduce road transportation. b) Road, road sweeping machine, fogging machine.

2. a. Does the entity have procedures in place for sustainable sourcing?

No

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

Not Applicable

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

Currently, there is no process to safely reclaim the products for reusing.

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.

Not Applicable

Principle 3

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

Essential Indicators

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

% of employees covered by											
Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No: (B)	% (B / A)	No: (C)	% (C / A)	No: (D)	% (D / A)	No: (E)	% (E / A)	No: (F)	% (F / A)
Permanent employees											
Male	992	992	100%	992	100%	-	0%	992	100%	-	-
Female	54	54	100%	54	100%	54	100%	0	0.00%	-	-
Total	1046	1046	100%	1046	100%	54	5.16%	992	94.83%	-	-
Other Than Permanent employees											
Male	341	341	100%	341	100%	-	0%	-	-	-	-
Female	15	15	100%	15	100%	15	100%	-	-	-	-
Total	356	356	100%	356	100%	15	4.21%	-	-	-	-

- 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	
		No: (B)	% (B / A)	No: (C)	% (C / A)	No: (D)	% (D / A)	No: (E)	% (E / A)	No: (F)	% (F / A)
Permanent workers											
Male	356	-	0%	356	100%	-	0%	-	-	-	-
Female	13	-	0%	13	100%	13	100%	-	-	-	-
Total	369	-	0%	369	100%	13	3.52%	-	-	-	-
Other than Permanent workers											
Male	879	-	0%	879	100%	0	0%	-	-	-	-
Female	42	-	0%	42	100%	42	100%	-	-	-	-
Total	921	-	0%	921	100%	42	4.56%	-	-	-	-

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

	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	0.36%	0.06%

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

Benefits	FY 23-2024 Current Financial Year			FY 22-2023 Previous Financial Year		
	No. of employees covered as % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	No	100%	100%	No
ESI	9%	95%	Yes	-	-	-
Others – please Specify	-	-	-	-	-	-

3. Accessibility of workplaces.

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

The company has put in place the requisite facilities (ramps, wheelchairs etc.,) for people with disability.

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, the organization adheres to an equal opportunity policy in accordance with the Rights of Persons with Disabilities Act, 2016, which is integrated into our Human Rights policy. Every employee within the company is provided fair and equal opportunities for advancement. The policy prohibits discrimination based on any protected grounds as stipulated by relevant laws, encompassing race, caste, religion, color, marital status, gender, sexual orientation, age, nationality, ethnic origin, or disability.

Weblink: <https://www.lloyds.in/policies/>

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100 %	100 %	100 %	100 %
Female	100 %	100 %	100 %	100 %
Total	100 %	100 %	100 %	100 %

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

	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

Provide details of grievance mechanism system

The Company has consistently favored open and honest communication. Employees are encouraged to discuss their worries with the senior management, HR, or their company heads. The Corporate Whistleblower policy offers a formal forum for expressing complaints about different issues. Through a particular module, employees are informed of the specifics of the Whistle blower policy and the grievance procedure. As part of the staff orientation program, new hires are also made aware of the whistle-blower mechanism.

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

Category	FY 23-2024 (Current Financial Year)			FY 22-2023 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / Workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / Workers in respective category (C)	No. of employees/ Workers in respective category, who are part of association (s) or Union (D)	% (D/C)
Total Permanent Employees	-	-	-	-	-	-
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total Permanent Workers	369	104	28.18%	107	107	100%
Male	356	103	28.93%	106	106	100%
Female	13	1	7.69%	1	1	100%

8. Details of training given to employees and workers:

Category	FY 23-2024 (Current Financial Year)					FY 22-2023 (Previous Financial Year)				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
Employees										
Male	1333	1333	100%	1333	100%	614	614	100%	614	100%
Female	69	69	100%	69	100%	16	16	100%	16	100%
Total	1402	1402	100%	1402	100%	630	630	100%	630	100%
Workers										
Male	1235	1235	100%	1235	100%	106	106	100%	106	100%
Female	55	55	100%	55	100%	1	1	100%	1	100%
Total	1290	1290	100%	1290	100%	107	107	100%	107	100%

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

Category	FY 2023-2024 Current Financial Year			FY 2022-2023 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1333	479	35.93%	614	474	77.19%
Female	69	0	0	16	14	87.5%
Total	1402	479	34.16%	630	488	77.46%
Workers						
Male	1235	1235	100%	106	20	18.86%
Female	55	55	100%	1	0	0%
Total	1290	1290	100%	107	20	18.69%

10. Health and safety management system:

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

Yes

The Occupational Health & Safety (OHS) policy applies to all full-time employees and workers within the company. It is a fundamental aspect of the core values upheld across all entities of Lloyds Metals & Energy Limited (LMEL) in India. LMEL's dedication to ensuring the quality of workplace conditions and the health and safety of all individuals within it not only sets us apart competitively but also underscores the seriousness with which we regard our responsibilities.

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

We encourage our employees to report near-miss incidents which are identified & analyzed for immediate action. All sites have specific procedures for reporting work-related hazards, injuries & unsafe conditions. paraphrase.

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

Yes.

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

Yes, all employees of the Company are covered under the company's personal accident policy.

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

Safety Incident/Number	Category	FY 2023-2024 Current Financial Year	FY 2022-2023 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	3
	Workers	0.05	7
Total recordable work-related injuries	Employees	0	1
	Workers	2	23
No. of fatalities	Employees	3	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

The company has put in place an Occupational Health and Safety policy. OHS policy offers a thorough framework for ensuring a risk-free workplace, as well as efficient investments in health promotion and disease prevention at all levels of the company. Adequate medical facilities are present at all operating sites. All operation sites have paramedical services.

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

	FY 2023-24 (Current Financial Year)			FY 2022-2023 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

14. Assessments for the year

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

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

The organization adheres to standard operating procedures to meet state and local regulations and to ensure that health and safety protocols are upheld by employees, customers, and any other visitors across all its premises

Principle 4:

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

Essential Indicators

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

Currently, there is no process for identifying the stakeholder groups

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	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Communities	No	Group meeting	As and when required	<ul style="list-style-type: none"> - To explain the various measures launched by the company for the well-being of the community. - Understand their needs so LMEL can provide help as required for developing need-based community projects. - Improving grievance redressal mechanism
2	Shareholders	No	Annual general meeting	Annually	<ul style="list-style-type: none"> - To discuss the balance sheet and investment approved by the board. - To inform how the company's current performance and its near-term plans
3	Employees and workers	No	Through training / Personal meetings / Notice board/ workshop/ Feedback sessions/ Recreation club	Regular basis	<ul style="list-style-type: none"> - To inform new developments, plans, and goals of the company. - Grievance redressal. Welfare activities ongoing/ future. - Gather feedback on Health and Safety.
4	Customers	No	Email	As and when required	<ul style="list-style-type: none"> - Customer meets are arranged to understand market trends and market demand. - Improve customer relations. - Customers also connect on a required basis through multiple grievance redressal mechanisms to take regular feedback on LMEL quality and logistics issues.
5	Value Chain Partners	No	Email/Phone	As and when required	<ul style="list-style-type: none"> - To enhance relations with value chain partners. - Resolve issues concerning each other to achieve long-term goals. - Communicate implementation of code of business conduct and ethics. - Mechanism to receive Whistleblower complaints. - To make value chain partners aware of company policies

Principle 5

Businesses should respect and promote human rights.

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-2023 (Previous Financial Year)		
	Total (A)	No. of Employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	1046	991	94.74%	630	209	33.17%
Other than permanent	356	345	96.91%	349	323	92.55%
Total Employees	1402	1336	95.29%	979	532	54.34%
Workers						
Permanent	369	369	100%	107	107	100%
Other than permanent	921	921	100%	3683	2862	77.7%
Total Workers	1290	1290	100%	3790	2969	78.33%

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

Category	FY 2023 – 24					FY 2022 – 2023				
	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	1046	2	0.19%	1044	99.81%	630	-	-	630	100%
Male	992	1	0.10%	991	99.90%	614	-	-	614	100%
Female	54	1	1.85%	53	98.15%	16	-	-	16	100%
Other than Permanent	356	1	0.28%	355	99.72%	349	-	-	349	100%
Male	341	1	0.29%	340	99.71%	337	-	-	337	100%
Female	15	0	0	15	100%	12	-	-	12	100%
Workers										
Permanent	369	33	9.02%	336	91.05%	107	-	-	107	100%
Male	356	25	7.02%	331	92.98 %	106	-	-	106	100%
Female	13	8	61.54%	5	38.46 %	1	-	-	1	100%
Other than Permanent	921	396	43.00%	525	57.00%	3683	437	11.86%	3246	88.13%
Male	879	373	42.43%	506	57.57 %	3568	437	12.24%	3131	87.75%
Female	42	23	54.76%	19	45.24 %	115	-	-	115	100%

3. Details of remuneration/salary/wages,

a. 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)	13	12000000	0	-
Key Managerial Personnel	3	15000072	1	1240011
Employees other than BoD and KMP	1330	511140	68	321801
Workers	1235	223200	55	187104

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Gross wages paid to females as % of total wages	12%	13%

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

Yes

5. Describe the internal mechanisms in place to redress grievances related to Human Rights issues.

LMEL has a grievances committee which conducts monthly meetings and addresses issues related to human rights.

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

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

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

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

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

Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases is mentioned in the POSH and Human Rights Policy.

9. Do human rights requirements form part of your business agreements and contracts?

Yes

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%

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

Not Applicable

Principle 6:

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

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

Parameter	FY 2023-24 (Current Financial Year)	FY2022-2023 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	3,59,712.00	1,45,454.00
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)		
Total energy consumed from renewable sources (A+B+C)	3,59,712.00	1,45,454.00
From non-renewable sources		
Total electricity consumption (D)	32,024.17	3,698.18
Total fuel consumption (E)	58,073.84	95,653.60
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	90,098.01	99,351.77
Total energy consumed (A+B+C+D+E+F)	4,49,810.01	2,44,805.77
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0000069	0.0000072
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.0000020	0.0000021
Energy intensity in terms of physical output	0.0449825	0.0683248
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Energy intensity (optional) – the relevant metric may be selected by the entity

* Restatement of information

Please note that the intensity data for the previous year has been restated. Also, this year's intensity in terms of physical output is disclosed in terms of Iron Ore production instead of DRI production (as disclosed in the previous financial year 2022), as Iron Ore is our most produced product and provides a more accurate representation of our company's performance.

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

Yes, Manubhai & Shah LLP has carried out a reasonable assurance of the above parameter as a part of its BRSR Core assurance as per SSAE 3000.

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

Not Applicable

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

Parameter	FY 2023-24 (Current Financial Year)	FY2022-2023 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	1,324,234	9,33,017.55
(ii) Groundwater	15,870	17,400
(iii) Third party water	162.93	312
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (In kilolitres) (i + ii + iii + iv + v)	1,340,266.93	9,50,729.55
Total volume of water consumption (In kilolitres)	1,327,592.93	9,50,729.55
Water intensity per rupee of turnover (Water consumed / turnover)	0.000020	0.000028
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.000006	0.000008
Water intensity in terms of physical output	0.1327637	0.2653463
Water intensity (optional) the relevant metric may be selected by the entity	-	-

4. Provide the following details related to water discharged

Parameter	FY 2023-24 (Current Financial Year)	FY2022-2023 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iii) To Seawater		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iv) Sent to third parties		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(v) Others		
No treatment	-	-
With treatment – please specify level of treatment	12,674	-
Total water discharged (in kilolitres)	12,674	

Note: Llyods has a Sewage Treatment Plant in unit 3 for grey water treatment. Treated water is reused for landscaping, process makeup, dust suppression, and coal washing. Presently, wastewater discharge is not accounted for in unit 1 and unit 2. The head office is a leased space, wastewater is treated at building level. Llyods will implement a mechanism to account for water discharge data across its boundary in the following year.

* Restatement of information

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

Yes, Manubhai & Shah LLP has carried out a reasonable assurance of the above parameter as a part of its BRSR Core assurance as per SSAE 3000.

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

Yes, the entity is a zero-discharge facility. The wastewater is treated and reused for landscaping, process makeup, dust suppression, and coal washing.

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

Parameter	Please specify unit	FY 2023-2024 (Current Financial Year)	FY2022-2023 (Previous Financial Year)
NOx	Metric tons	313.62	655.63
Sox	Metric tons	600.66	1273.51
Particulate matter (PM)	Metric tons	46.19	126.13
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others please Specify- CO	Metric tons	-	0.000000216

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

Yes, Manubhai & Shah LLP has carried out a reasonable assurance of the above parameter as a part of its BRSR Core assurance as per SSAE 3000.

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

Parameter	Unit	FY 2023-2024 (Current Financial Year)	FY2022-2023 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available)	Metric tons of CO ₂ equivalent	2,04,154.54	1,43,351.95
Total Scope 2 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available)	Metric tons of CO ₂ equivalent	6,369.25	6,408.92
Total Scope 1 and Scope 2 emissions per Rupee of Turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tons of CO ₂ Equivalent per Rupee	0.000003	0.000004
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.0000009	0.0000013
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.0210531	0.0417979
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

* Restatement of information

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

Yes, Manubhai & Shah LLP has carried out a reasonable assurance of the above parameter as a part of its BRSR Core assurance as per SSAE 3000.

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

Yes, Waste Heat Recovery Boilers are installed to entrap the waste heat that is getting generated in rotary kilns and this waste heat in turn is converted into steam and used for operating the steam turbine to generate clean energy, this in turn reduces the greenhouse gas emissions in the DRI plant operations. LMEL has started using high calorific value and low ash coal to reduce GHG emission and fly ash reduction.

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

Parameter	FY 2023-2024 (Current Financial Year)	FY2022-2023 (Previous Financial Year)
Total Waste generated (in metric tons)		
Plastic waste (A)	1.52	0.107
E-waste (B)	0.286	0.433
Bio-medical waste (C)	NA	NA
Construction and demolition waste (D)	NA	NA
Battery waste (E)	NA	NA
Radioactive waste (F)	NA	NA
Other Hazardous waste. Please specify, if any. (G)	85.29	95.83
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	9,81,617	5,69,294
Total (A+B + C + D + E + F + G + H)	9,81,704.10	5,69,390.37
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000151	0.0000168
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000044	0.0000049
Waste intensity in terms of physical output	0.0981737	0.1589155
Waste intensity (optional) – the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
Category of waste		
(i) Recycled	-	-
(ii) Re-used	8,57,531	28,097
(iii) Other recovery operations	-	-
Total	8,57,531	28,097
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	1,24,172.80	4,26,300
(iii) Other disposal operations	-	-
Total	1,24,172.80	4,26,300

* Restatement of information

Please note that the intensity data for the previous year has been restated. Also, this year's intensity in terms of physical output is disclosed in terms of Iron Ore production instead of DRI production (as disclosed in the previous financial year 2022), as Iron Ore is our most produced product and provides a more accurate representation of our company's performance.

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

Yes, Manubhai & Shah LLP has carried out a reasonable assurance of the above parameter as a part of its BRSR Core assurance as per SSAE 3000.

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.

Our Waste Management approach in a DRI Production plant includes recycling of trade effluents for coal washery sections and reused in cooler of kiln and domestic effluent is used for gardening. And Non-Hazardous Waste like ESP sludge is reused in process and accretion material is used in landfilling, internal road construction and dedusting system dust, fly ash and bottom ash is sold to brick manufacturing plants. In iron ore mines waste oil (lube) and empty MS drums is disposed by the authorized local vendor.

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.
Not Applicable			

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

Name and brief details of project	EIA Notification no.	Date	Results communicated in public domain.(Yes / No)
-	-	-	-

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	Provide details of the non- compliance
-	-	-	-	-

Principle 7

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

Essential Indicators

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

Five

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

S.No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	BIGMINT TECHNOLOGIES PRIVATE LIMITED	National
2	CONFEDERATION OF INDIAN INDUSTRY	National
3	VIDARBHA INDUSTRIES ASSOCIATION	State
4	STEEL MANUFACTURES ASSOCIATION	National
5	SPONGE IRON MANUFACTURERS ASSOCIATION	National

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

Name of authority	Brief of the case	Corrective action taken
-	-	-

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

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

Not applicable.

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

An action plan is being developed to support and elevate all communities in our surrounding areas.

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

The CSR team visits the communities in and around LMEL operations to gather complaints. If any are found, they're carefully evaluated and investigated to gather relevant information and assess their validity before being resolved.

- Percentage of input material (inputs to total inputs by value) sourced from suppliers**

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	2.94%	1.32%
Sourced directly from within the district and neighboring districts	23.18%	13.95%

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

Location	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Rural	87.38	95
Semi-urban	0.33	-
Urban	4.46	-
Metropolitan	7.83	5

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

Principle 9**Businesses should engage with and provide value to their consumers in a responsible manner.****Essential Indicators**

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

Consumer complaints and feedback on quality and logistics are received via email/ phone by the marketing team and shared internally with respective departments for necessary actions, complaints are resolved, and response is provided to the customers on a timely basis.

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

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

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

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

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

	Number	Reasons for recall
Voluntary recalls	-	-
Forced recalls	-	-

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. The Company has in place policy such as Privacy Policy, to ensure sufficient safeguards are in place to prevent any data leakage.

Web-link - <https://lloyds.in/policies/>

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

No penalties/regulatory action has been levied or taken on the above-mentioned parameters.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches	-
b. Percentage of data breaches involving personally identifiable information of customers	-
c. Impact, if any, of the data breaches	-