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INDEPENDENT ASSURANCE STATEMENT

Introduction

DNV Business Assurance India Private Limited ('DNV'), has been commissioned by Lupin Limited (Corporate Identity Number L24100MH1983PLC029442, hereafter referred to as 'Lupin Ltd or 'the Company') to undertake an independent assurance of the Company's non-financial disclosures in it's Integrated Report for the FY 23-24.

The disclosures have been prepared by Lupin Ltd.

- Integrated Reporting (<IR>) framework of the International Integrated Reporting Council (IIRC)- with the KPIs aligned to GRI standards 2021.
- United Nations Sustainable Development Goals (SDGs)
- Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

DNV has carried out the assurance engagement in accordance with DNV's VeriSustain™ protocol, V6.0, which is based on our professional experience and international assurance practice, and the international standard in Assurance Engagements, ISAE 3000 (revised) - *Assurance Engagements other than Audits or Reviews of Historical Financial Information.* DNV's Verisustain™ Protocol has been developed in accordance with the most widely accepted reporting and assurance standards. DNV team has also followed the ISO 14064-3 - *Specification with guidance for the verification and validation of greenhouse gas statements;* ISO 14046 - *Environmental management - Water footprint - Principles, requirements, and guidelines* to evaluate indicators with respect to Greenhouse gases and water disclosures respectively in the assessment process.

The intended user of this assurance statement is the Management of Lupin Ltd ('the Management').

As per the agreed scope of work, DNV performed a limited level of assurance of GRI disclosure in IR. Details of Scope are mentioned in the section 'Scope, Boundary and Limitations'. We have not performed any work, and do not express any conclusion, on any other information that may be published outside of the Report and/or on Company's website for the current reporting period.

Responsibilities of the Management of Lupin Ltd and of the Assurance Provider

The Management of Lupin Ltd has the sole responsibility for the preparation of the Report and is responsible for all information disclosed in the Report. The company is responsible for maintaining processes and procedures for collecting, analyzing and reporting the information and also, ensuring the quality and consistency of the information presented in the Report. Lupin Ltd is also responsible for ensuring the maintenance and integrity of its website and any referenced disclosures on their website.

In performing this assurance work, DNV's responsibility is to the Management of the Company; however, this statement represents our independent opinion and is intended to inform the outcome of the assurance to the stakeholders of the Company.

Scope, Boundary and Limitations

The agreed scope of work included information on non- financial performance which were disclosed in the Report prepared by Lupin Ltd based on GRI Topic-specific Standards for the identified material topics for the activities undertaken by the Company during the reporting period 01/04/2023 to 31/03/2024. The reported topic boundaries of non-financial performance are based on the internal and external materiality assessment covering Company's operations as brought out in the section 'Reporting boundary and period' of the report.

The scope of work as agreed is a Limited level of assurance of the GRI disclosures indicators in the IR report, assurance was carried out for the indicators disclosures as mentioned in Annexure I.

Boundary covers the performance of Lupin Ltd operations that fall under the direct operational control of the Company's Legal structure. Based on the agreed scope with the Company, the boundary covers the operations of Lupin Ltd across all locations.

Inherent Limitation(s):

DNV's assurance engagements are based on the assumption that the data and information provided by the Company to us as part of our review have been provided in good faith, are true, and is free from material misstatements.

The assurance scope has the following limitations:

- The assurance engagement considers an uncertainty of ±5% based on materiality threshold for estimation/measurement errors and omissions.
- DNV has not been involved in evaluation or assessment of any financial data/performance of the company. DNV opinion on financial disclosures relies on the third party audited financial reports of the Company. DNV does not take any responsibility of the financial data reported in the audited financial reports of the Company.
- The assessment is limited to data and information within the defined Reporting Period. Any data outside this period is not considered within the scope of assurance.
- Data outside the operations specified in the assurance boundary is excluded from the assurance, unless explicitly mentioned otherwise in this statement.
- The assurance does not cover the Company's statements that express opinions, claims, beliefs, aspirations, expectations, aims, or future intentions. Additionally, assertions related to Intellectual Property Rights and other competitive issues are beyond the scope of this assurance.
- The assessment does not include a review of the Company's strategy, or other related linkages expressed in the Report. These aspects are not within the scope of the assurance engagement.
- The assurance does not extend to mapping the Report with reporting frameworks other than those specifically mentioned. Any assessments or comparisons with frameworks beyond the specified ones are not considered in this engagement.
- Aspects of the Report that fall outside the mentioned scope and boundary are not subject to assurance. The assessment is limited to the defined parameters.
- The assurance engagement does not include a review of legal compliances. Compliance with legal requirements is not within the scope of this assurance, and the Company is responsible for ensuring adherence to relevant laws.

DNV expressly disclaims any liability or co-responsibility for any decision a person or an entity may make based on this Independent Assurance Statement.

Assurance process

As part of the assurance process, a multi-disciplinary team of assurance specialists performed assurance work for selected sites of Lupin Ltd. We adopted a risk-based approach, that is, we concentrated our assurance efforts on the issues of high material relevance to the Company's business and its key stakeholders. We carried out the following activities:

1. Reviewed the disclosures in the report. Our focus included general disclosures, management processes, principle wise performance (essential indicators, and leadership indicators) and any other key metrics specified under the reporting framework.
2. Understanding the key systems, processes and controls for collecting, managing and reporting the non-financial disclosures in report.
3. Walk-through of key data sets. Understand and test, on a sample basis, the processes used to adhere to and evaluate adherence to the reporting principles.
4. Collect and evaluate documentary evidence and management representations supporting adherence to the reporting principles.
5. Interviews with the senior managers responsible for management of disclosures. We were free to choose interviewees and interviewed those with overall responsibility of monitoring, data collation and reporting the selected GRI disclosures.
6. DNV audit team conducted on-site audits for corporate offices and sites (mentioned in Annexure II). Sample based assessment of site-specific data disclosures was carried out. We were free to choose sites for conducting our assessment.
7. Reviewed the process of reporting as defined in the assessment criteria.

Conclusion

Limited Level of Assurance

On the basis of the assessment undertaken, for GRI disclosures as mentioned in Annexure I, nothing has come to our attention to suggest that the disclosures are not fairly stated and are not prepared, in all material aspects, in accordance with the reporting criteria.

1. Materiality

The process of determining the issues that are most relevant to an organization and its stakeholders.

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The Report explains out the materiality assessment process carried out by the Company which has considered concerns of internal and external stakeholders, and inputs from peers and the industry, as well as issues of relevance in terms of impact for Lupin Ltd's business. The list of topics has been prioritized, reviewed and validated, and the Company has indicated that there is no significant change in material topics from the previous reporting period.

Nothing has come to our attention to suggest that the Report does not meet the requirements related to the Principle of Materiality.

2. Responsiveness

The extent to which an organization responds to stakeholder issues.

The Report adequately brings out the Company's policies, strategies, management systems and governance mechanisms in place to respond to topics identified as material and significant concerns of key stakeholder groups.

Nothing has come to our attention to believe that the Report does not meet the requirements related to the Principle of Responsiveness.

3. Reliability/Accuracy

The accuracy and comparability of information presented in the report, as well as the quality of underlying data management systems.

The Report brings out the systems and processes that the Company has set in place to capture and report its performance related to identified material topics across its reporting boundary. The majority of information mapped with data verified through our assessments with Lupin Ltd's management teams and process owners at the Head Office and sampled sites within the boundary of the Report were found to be fairly accurate and reliable. Some of the data inaccuracies identified in the report during the verification process were found to be attributable to transcription, interpretation, and aggregation errors. These data inaccuracies have been communicated for correction and the related disclosures were reviewed post correction.

Nothing has come to our attention to believe that the Report does not meet the principle of Reliability and Accuracy.

4. Completeness

How much of all the information that has been identified as material to the organization and its stakeholders is reported?

The Report brings out the Company's performance, strategies and approaches related to the environmental, social and governance issues that it has identified as material for its operational locations coming under the boundary of the report, for the chosen reporting period while applying and considering the requirements of Principle of Completeness.

Nothing has come to our attention to suggest that the Report does not meet the Principle of Completeness with respect to scope, boundary and time.

5. Neutrality/Balance

The extent to which a report provides a balanced account of an organization's performance, delivered in a neutral tone.

The Report brings out the disclosures related to Lupin Ltd's performance during the reporting period in a neutral tone in terms of content and presentation, while considering the overall macroeconomic and industry environment.

Nothing has come to our attention to suggest that the Report does not meet the requirements related to the Principle of Neutrality.

Statement of Competence and Independence

DNV applies its own management standards and compliance policies for quality control, which are based on the principles enclosed within ISO IEC 17029:2019 - *Conformity assessment - General principles are requirements for validation and verification bodies*, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We have complied with the DNV Code of Conduct[1] during the assurance engagement. DNV's established policies and procedures are designed to ensure that DNV, its personnel and, where applicable, others are subject to independence requirements (including personnel of other entities of DNV) and maintain independence where required by relevant ethical requirements. This engagement work was carried out by an independent team of sustainability assurance professionals. DNV

[1] *DNV Corporate Governance & Code of Conduct - https://www.dnv.com/about/in-brief/corporate-governance.html*

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was not involved in the preparation of any statements or data included in the Report except for this Assurance Statement for internal use of Lupin Ltd.

Purpose and Restriction on Distribution and Use

This assurance statement, including our conclusion has been prepared solely for the Company in accordance with the agreement between us. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Management of the Company for our work or this report.

For DNV Business Assurance India Private Limited

Digitally signed by Chaudhari, Tushar Date: 2024.07.06 21:03:43 +05'30'	Karthik Ramaswamy Digitally signed by Karthik Ramaswamy Date: 2024.07.06 21:09:01 +05'30'
Tushar Chaudhari Lead Verifier, Sustainability Services, DNV Business Assurance India Private Limited, India.	Karthik Ramaswamy Assurance Reviewer, Sustainability Services, DNV Business Assurance India Private Limited, India.
Shilpa Swamim (Verifier) Himanshu Babbar (Verifier) Chandan Sarkar (Verifier)	

06/07/2024, Pune, India.

DNV Business Assurance India Private Limited is part of DNV - Business Assurance, a global provider of certification, verification, assessment and training services, helping customers to build sustainable business performance. www.dnv.com

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Annex I

GRI disclosures assured for Limited level of assurance:

Reference criteria - GRI Standards 2021
Universal Standards
General Disclosures • The organization and its reporting practices: GRI 2-3 • Activities and workers: GRI 2-7, GRI 2-8 • Stakeholder engagement: 2-29, 2-30
• Material Topics: GRI 3-1, GRI 3-2, GRI 3-3
Topic Specific Standards
Environmental • GRI 302: Energy (2016): 302-1, 302-2, 302-3, 302-4 • GRI 303: Water & Effluent (2018): 303-3, 303-4, 303-5 • GRI 305: Emissions (2016): 305-1, 305-2, 305-3, 305-4 • GRI 306: Waste (2020): 306-3, 306-4, 306-5
Social • GRI 401: Employment (2016): 401-1, 401-2, 401-3 • GRI 403: Occupational Health and Safety (2018): 403-2, 403-3, 403-8, 403-9 • GRI 404: Training and Education (2016): 404-1, 404-2, 404-3 • GRI 413: Local Communities (2016): 413-1 • GRI 415: Public Policy (2016): 415-1
Economic • GRI 205: Anti-Corruption (2016): 205-1, 205-2

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Annex II

Sites selected for audit

S.no	Site	Location
1.	Head office	Mumbai
2.	India plants	Tarapur, Lupin Research Park-Pune, Lupin Biotech, Mandideep, Goa

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INDEPENDENT ASSURANCE STATEMENT

Introduction

DNV Business Assurance India Private Limited ('DNV'), has been commissioned by Lupin Limited (Corporate Identity Number L24100MH1983PLC029442, hereafter referred to as 'Lupin Ltd or 'the Company') to undertake an independent assurance of the Company's disclosures in Business Responsibility and Sustainability Report (hereafter referred as 'BRSR'). The disclosures include non-financial BRSR Core indicators as per Annexure I of SEBI circular dated 12 July 2023.

Reporting standard/framework

The disclosures have been prepared by the Company. in reference to:

- BRSR Core - Framework for assurance and ESG disclosures for value chain as per SEBI (Securities and Exchange Board of India) Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July12, 2023.
- BRSR reporting guidelines (Annexure II) as per SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021, and incorporated Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023.
- Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.
- ISO 14064-1:2018 - Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.

Assurance Methodology/Standard

This assurance engagement has been carried out in accordance with DNV's VeriSustain protocol, V6.0, which is based on our professional experience and international assurance practice, and the international standard in Assurance Engagements, ISAE 3000 (revised) - *Assurance Engagements other than Audits or Reviews of Historical Financial Information*. DNV's Verisustain Protocol has been developed in accordance with the most widely accepted reporting and assurance standards.

Apart from DNV's Verisustain protocol, DNV team has also followed ISO 14064-3 - *Specification with guidance for the verification and validation of greenhouse gas statements*; ISO 14046 - *Environmental management - Water footprint - Principles, requirements, and guidelines* to evaluate indicators with respect to Greenhouse gases and water disclosures respectively.

Intended User

The intended user of this assurance statement is the Management of the Company ('the Management').

Level of Assurance

Reasonable Level of assurance for BRSR Core 9 Indicators (Ref: Annexure I of SEBI circular); and

Responsibilities of the Management of Lupin Ltd and of the Assurance Provider

The Management of the Company has the sole responsibility for the preparation of the BRSR Report and is responsible for all information disclosed in the BRSR Core and BRSR Report. The Company is responsible for maintaining processes and procedures for collecting, analyzing and reporting the information and also, ensuring the quality and consistency of the information presented in the Report. The Company is also responsible for ensuring the maintenance and integrity of its website and any referenced BRSR disclosures on their website.

In performing this assurance work, DNV's responsibility is to the Management of the Company; however, this statement represents our independent opinion and is intended to inform the outcome of the assurance to the stakeholders of the Company.

Scope, Boundary and Limitations

Scope

The scope of our engagement includes independent reasonable level of assurance of 'BRSR Core 9 Indicators' (Ref: Annexure I of SEBI Circular) for Financial Year (FY) 2023-24.

Boundary of our assurance work:

Reasonable assurance of BRSR Core indicators: Boundary covers the performance of Lupin Ltd operations that fall under the direct operational control of the Company's Legal structure. Based on the agreed scope with the Company, the boundary of reasonable assurance covers the operations of Lupin Ltd across all locations.

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Limitation(s):

We performed a reasonable Level of assurance for the BRSR Core for the BRSR reporting based on our assurance methodology VeriSustain, v06.
The assurance scope has the following limitations:

- The assurance engagement considers an uncertainty of ±5% based on materiality threshold for estimation/measurement errors and omissions.
- DNV has not been involved in evaluation or assessment of any financial data/performance of the Company. DNV opinion on specific BRSR Core indicators (ref- for total revenue from operations; Principle 3, Question 1(c) of Essential Indicators for Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the Company; Principle 8, Question 4 of Essential Indicators, Principle 1, Question 8 of Essential Indicators and Principle 1, Question 9 of Essential Indicators) relies on the third party audited financial reports of the Company. DNV does not take any responsibility of the financial data reported in the audited financial reports of the Company.
- The assessment is limited to data and information within the defined Reporting Period. Any data outside this period is not considered within the scope of assurance.
- Data outside the operations specified in the assurance boundary is excluded from the assurance, unless explicitly mentioned otherwise in this statement.
- The assurance does not cover the Company's statements that express opinions, claims, beliefs, aspirations, expectations, aims, or future intentions. Additionally, assertions related to Intellectual Property Rights and other competitive issues are beyond the scope of this assurance.
- The assessment does not include a review of the Company's strategy or other related linkages expressed in the Report. These aspects are not within the scope of the assurance engagement.
- The assurance does not extend to mapping the Report with reporting frameworks other than those specifically mentioned. Any assessments or comparisons with frameworks beyond the specified ones are not considered in this engagement.
- Aspects of the Report that fall outside the mentioned scope and boundary are not subject to assurance. The assessment is limited to the defined parameters.
- The assurance engagement does not include a review of legal compliances. Compliance with legal requirements is not within the scope of this assurance, and the Company is responsible for ensuring adherence to relevant laws.
- The assurance engagement is based on the assumption that the data and information provided by the Company are complete, sufficient and authentic.

Assurance process

As part of the assurance process, a multi-disciplinary team of assurance specialists performed assurance work for selected sites of Lupin Ltd. We carried out the following activities:

1. Reviewed the disclosures under BRSR Core, encompassing the framework for assurance consisting of a set of Key Performance Indicators (KPIs) under 9 ESG attributes. The format of BRSR Core used a basis of reasonable level of assurance.
2. Evaluation of the design and implementation of key systems, processes, and controls for collecting, managing and reporting the BRSR Core indicators
3. Assessment of operational control and reporting boundaries
4. Seek extensive evidence across all relevant areas, ensuring a detailed examination of BRSR Core Indicators. Engaged directly with internal stakeholders/data owners to gather insights and corroborative evidence for each disclosed indicator.
5. Interviews with selected senior managers responsible for management of disclosures and review of selected evidence to support environmental KPIs and metrics disclosed the Report. We were free to choose interviewees and interviewed those with overall responsibility of monitoring, data collation and reporting the selected indicators.
6. DNV audit team conducted on-site audits for data testing and also, to assess the uniformity in reporting processes and also, quality checks at different locations of the Company. Sites for data testing and reporting system checks were selected based on the percentage contribution each site makes to the reported indicator, complexity of operations at

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each location (high/low/medium) and reporting system within the organization. Sites selected for audits are listed in Annex-II.

7. Conduct a comprehensive examination of key material aspects within the BRSR Core framework supporting adherence to the assurance based on applicable principles plus specified data and information.
8. DNV teams conducted the:
   - Verification of the data consolidation of reported performance disclosures in context to the Principle of Completeness.
   - Verification of the consolidated reported performance disclosures in context to the Principle of Completeness as per VeriSustainTM for reasonable level verification for the disclosures.

Conclusion

Reasonable level of Assurance- BRSR Core 9 Indicators

Based on our review and procedures followed for reasonable level of assurance, DNV is of the opinion that, in all material aspects, the BRSR Core indicators (as listed in Annex I of this statement) for FY 2023-24 are reported in accordance with reporting requirements outlined in BRSR Core (Annexure I of SEBI Circular dated 12 July 2023).

Statement of Competence and Independence

DNV applies its own management standards and compliance policies for quality control, which are based on the principles enclosed within ISO IEC 17029:2019 – Conformity assessment – General principles are requirements for validation and verification bodies, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We have complied with the DNV Code of Conduct[1] during the assurance engagement and maintain independence wherever required by relevant ethical requirements. This engagement work was carried out by an independent team of sustainability assurance professionals. During the reporting period i.e FY 2023-24, DNV, to the best of its knowledge, was not involved in any non-audit/non-assurance work with the Company and its Group entities which could lead to any Conflict of Interest. DNV was not involved in the preparation of any statements or data included in the Report except for this Assurance Statement for internal use of Lupin Ltd. DNV maintains complete impartiality toward stakeholders interviewed during the assurance process. We did not provide any services to Lupin Ltd in the scope of assurance for the reporting period that could compromise the independence or impartiality of our work.

Purpose and Restriction on Distribution and Use

This assurance statement, including our conclusion has been prepared solely for the exclusive use and benefit of management of the Company and solely for the purpose for which it is provided. To the fullest extent permitted by law, DNV does not assume responsibility to anyone other than the Company for DNV's work or this assurance statement. The usage of this assurance statement shall be governed by the terms and conditions of the contract between DNV and Lupin Ltd and DNV does not accept any liability if this assurance statement is used for an alternative purpose from which it is intended, nor to any third party in respect of this assurance statement. No part of this assurance statement shall be reproduced, distributed or communicated to a third party without prior written consent.

[1] *DNV Corporate Governance & Code of Conduct - https://www.dnv.com/about/in-brief/corporate-governance.html*

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For DNV Business Assurance India Private Limited

Digitally signed by Chaudhari, Tushar Date: 2024.07.06 21:02:37 +05'30'	Karthik Ramaswamy Digitally signed by Karthik Ramaswamy Date: 2024.07.06 21:07:28 +05'30'
Tushar Chaudhari Lead Verifier, Sustainability Services, DNV Business Assurance India Private Limited, India.	Karthik Ramaswamy Assurance Reviewer, Sustainability Services, DNV Business Assurance India Private Limited, India.
Shilpa Swamim (Verifier) Himanshu Babbar (Verifier) Chandan Sarkar (Verifier)	

06/07/2024, Pune, India.

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Annex I

Verified Data

Sr. No.	Attribute	Parameter	Unit of Measures	Assured Values
1	Green-house gas (GHG) footprint Greenhouse gas emissions may be measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard*	Total Scope 1 emissions	MT of CO2e	61,474
		Total Scope 2 emissions	MT of CO2e	263,905
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover	MT CO2e/ Revenue from operations in ₹ Mn	2.27
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	MT CO2e/ Revenue from operations in (Mn USD) adjusted to PPP	52
		Total Scope 1 and Scope 2 emission intensity in terms of physical output	MT CO2e/ total service output	
2	Water footprint	Total water consumption	KL	1,584,941
		Water consumption intensity	KL / Revenue from operations in Mn international dollars adjusted for PPP	253.30
			KL/ Revenue from operations in ₹ Mn	11.07
		Water Discharge by destination and levels of Treatment	KL	36,526
3	Energy footprint	Total energy consumed	Giga Joules (GJ)	2,764,446
		% of energy consumed from renewable sources	In % terms	23
		Energy intensity	GJ/ Revenue from operations in Mn international dollars adjusted for PPP	441.80
			GJ/ Revenue from operations in ₹	19.31
4	Embracing circularity - details related to waste management by the entity	Plastic waste (A)	MT	2,803
		E-waste (B)	MT	38.63
		Bio-medical waste (C)	MT	79.82
		Construction and demolition waste (D)	MT	2,752.6
		Battery waste (E)	MT	38.38
		Radioactive waste (F)	MT	Nil
		Other Hazardous waste		
		Used Oil, Spent Solvents, Spent Catalyst	MT	7,211.40
		Plastic Liners, Drums, Containers		917.73
		Spent Calcium Sulphate (Chemical Gypsum)		4,471.10
		Incinerable Hazardous Waste		8,198.60
		Hazardous Waste for landfill		12,168.97
		Total Hazardous Waste (G)	MT	32,967.80
		Other Non-hazardous waste		
		Canteen waste & mycelia waste	MT	4,805.9
		Agro waste Boiler Ash	MT	5,395.16
		Total Other Non-Hazardous Waste (H)	MT	10,201.06
		Total (A+B + C + D + E + F + G+ H)	MT	48,881.29
		Waste intensity per rupee of turnover from operations	Total waste generated / Revenue from operations in ₹	0.34

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		Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	Total waste generated / Revenue from operations in Mn international dollars adjusted for PPP	7.81
		Waste intensity (optional) –		-
		Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations		
		(i) Recycled	MT	(i) Plastic Waste: 2,803.00 MT (ii) E-waste: 38.63 MT (iii) Other hazardous waste: 8,129.20 MT
		(ii) Re-used	MT	29.83
		(iii) Other recovery operations	MT	(i) Non-hazardous waste: 5,395.16 MT (ii) Hazardous waste: 4,471.10 MT
		Total waste recovered = [(i)+(ii)+(iii)]	MT	28,866.92
		For each category of waste generated, total waste disposed by nature of disposal method		
		(i) Incineration	MT	(i) Bio-medical waste: 79.82 MT (ii) Other hazardous waste: 8,198.62 MT
		(ii) Landfilling	MT	(i) Construction & demolition waste: 2,752.60 MT (ii) Other hazardous waste: 12,169 MT
		(iii) Other disposal options	MT	Non-hazardous waste: 4,805.90 MT
		Total waste disposed = [(i)+(ii)+(iii)]	MT	28,005.94
5	Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the Company	In % terms	0.07
		Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the Company's construction sites)	Number of Permanent Disabilities	Employees :0 Worker: 0
			Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees :0 Worker: 0.12 Overall: 0.066
			No. of fatalities	Employees :0 Worker: 0
6	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid	In % terms	5.05
		Complaints on POSH	Total Complaints on Sexual Harassment (POSH) reported	4
			Complaints on POSH as a % of female employees / workers	0.4
			Complaints on POSH upheld	3
7	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases -and from within India	Directly sourced from MSMEs/ small producers (In % terms - As % of total purchases by value)	11.8

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			Sourced directly from within the district and neighboring districts	78
		Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost	Location	
			Rural	Not Available
			Semi-urban	Not Available
			Urban	Not Available
			Metropolitan	Not Available
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events	In % terms	Total Loss/breach of Data of Customers: 0% Total Cyber Security breaches: 0%
		Number of days of accounts payable	(Accounts payable *365) / Cost of goods/services procured	82
9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	Purchases from trading houses as % of total purchases	14.6
			Number of trading houses where purchases are made from	389
			Purchases from top 10 trading houses as % of total purchases from trading houses	9.83
			Sales to dealers / distributors as % of total sales	44.63
			Number of dealers / distributors to whom sales are made	7,887
			Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	5.18
			Share of RPTs (as respective %age) in	
			Purchases	30.51
			Sales	35.50
			Loans & advances	0
			Investments	99.41

Note:

* *Calculation of Scope 1 GHG emissions are based on conversion factors, emission factors considered in 2006 IPCC Guidelines for National Greenhouse Gas Inventories-DEFRA, IPCC sixth assessment report. Scope 2 GHG emissions for Indian operations are calculated based on the Grid Electricity EF - Central Electricity Authority, Govt. of India, CO_2 baseline database for Indian Power Sector, version 19, December 2023 EF considered* (including RES & Captive power injection into grid) *is 0.716 kgCO_2 per kWh.*

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Annex II

Sites selected for audit

S.no	Site	Location
1.	Head office	Mumbai
2.	India plants	Tarapur, Lupin Research Park- Pune, Lupin Biotech, Mandideep, Goa