## **GRI Content Index**

GRI Standard Number	Disclosure Number	Description	Section/Subsection Title	Page No./ Explanation
-	2-1	Organizational details	About Lupin	7
	2-2	Entities included in the organization's sustainability reporting	About the Report: Reporting Boundary and Scope	i
	2-3	Reporting period, frequency and contact point	About the Report: Reporting Boundary and Scope & Feedback	i
	2-4	Restatements of information	About the Report	i
	2-5	External assurance	About the Report	i
	2-6	Activities, value chain and other business relationships	About Lupin, Our Value Creation Model	7, 26-27
	2-7	Employees	Lupin Databook	158-169
	2-8	Workers who are not employees	Lupin Databook	158-166
	2-9	Governance structure and composition	Governance, Ethics, and Compliance & Corporate governance report	54-57
	2-10	Nomination and selection of the highest governance body	Governance, Ethics, and Compliance & Corporate Governance Report	54-57
	2-11	Chair of the highest governance body	Governance, Ethics, and Compliance: Board Committees	55, 57
	2-12	Role of the highest governance body in overseeing the management of impacts	Governance, Ethics, and Compliance	54-57
	2-13	Delegation of responsibility for managing impacts	Governance, Ethics, and Compliance	54-57
GRI 2 - General	2-14	Role of the highest governance body in sustainability reporting	Governance, Ethics, and Compliance: ESG Governance	56
Disclosures	2-15	Conflicts of interest	Governance, Ethics, and Compliance & Lupin Databook	54-57 & 151
	2-16	Communication of critical concerns	Governance, Ethics, and Compliance	54-57
	2-17	Collective knowledge of the highest governance body	Corporate governance report	224
	2-18	Evaluation of the performance of the highest governance body	Corporate governance report	202-203
	2-19	Remuneration policies	Corporate governance report	203
	2-20	Process to determine remuneration	Corporate governance report	203
	2-21	Annual total compensation ratio	Lupin Databook	160
	2-22	Statement on sustainable development strategy	Chairman's Letter, CEO & MD's Letter, CFO's Letter	13-21
	2-23	Policy commitments	Governance. Ethics and Compliance, ESG Goals and Progress, & BRSR (Section B)	56
	2-24	Embedding policy commitments	ESG Goals and Progress & BRSR (Section B)	68-71
	2-25	Processes to remediate negative impacts	Risk Management	136
	2-26	Mechanisms for seeking advice and raising concerns	Governance, Ethics, and Compliance	56
	2-27	Compliance with laws and regulations	Lupin Databook	151
	2-28	Membership associations	BRSR Principle 7	268-269
	2-29	Approach to stakeholder engagement	BRSR Principle 4	259-260
	2-30	Collective bargaining agreements	BRSR Principle 3	257
	3-1	Process to determine material topics	Our Approach to Materiality	63-64
GRI 3 - Material		65		
Topics	3-3	Management of material topics	BRSR Principle 7  Int BRSR Principle 4  BRSR Principle 3  Our Approach to Materiality  Our Approach to Materiality  Our Approach to Materiality  Natural Capital - Climate Risk Assessment,	66-67
GRI 201 - Economic	201-2	Financial implications and other risks and opportunities due to climate change	Natural Capital - Climate Risk Assessment, TCFD report	116-118
Performance	201-3	Defined benefit plan obligations and other retirement plans	·	256

GRI Standard Number	Disclosure Number	Description	Section/Subsection Title	Page No./ Explanation
GRI 203 - Indirect Economic Impacts	203-1	Infrastructure investments and services supported	Social and Relationship Capital	122-123
	203-2	Significant indirect economic impacts	Social and Relationship Capital	125-128
GRI 204 – Procurement Practices	204-1	Proportion of spending on local suppliers	BRSR Principle 8	270
GRI 205 - Anti-corruption	205-1	Operations assessed for risks related to corruption	RIsk Management: Risk Register	138
	205-2	Communication and training about anti- corruption policies and procedures	Governance, Ethics, and Compliance	56
	205-3	Confirmed incidents of corruption and actions taken	Lupin Databook	151
GRI 206 - Anticompetitive Behavior	206-1	Legal actions for anticompetitive behavior, antitrust, and monopoly practices	Lupin Databook	15
	302-1	Energy consumption within the organization	Lupin Databook	153
GRI 302 - Energy	302-3	Energy intensity	BRSR Principle 6	263
9,	302-4	Reduction of energy consumption	Natural Capital - Energy Management Strategy	114-115
	303-1	Interactions with water as a shared resource	Natural Capital - Addressing water security	118
GRI 303 - Water	303-2	Management of water discharge-related impacts	Natural Capital - Addressing water security	118
and Effluents	303-3	Total water withdrawal by source	Lupin Databook	155
	303-4	Water discharge	Lupin Databook	155
	303-5	Water consumption	Lupin Databook	155
	305-1	Direct (Scope 1) GHG emissions	Lupin Databook	154
GRI 305 - Emissions	305-2	Energy indirect (Scope 2) GHG emissions	Lupin Databook	154
	305-3	Other indirect (Scope 3) GHG emissions)	Lupin Databook	154
	305-4	GHG emissions intensity	Lupin Databook	154
	305-5	Reduction of GHG emissions	Natural Capital - Carbon footprint	116
	305-7	Nitrogen Oxides (NOX), Sulphur Oxides (SOX), and other significant air emissions	BRSR Principle 6	264
GRI 306 - Waste	306-1	Waste generation and significant waste related impacts	Natural Capital - Enabling circular economy	157
	306-2	Management of significant waste related impact	Natural Capital - Enabling circular economy	157
	306-3	Waste generated	Lupin Databook	157
	306-4	Waste diverted from disposal	Lupin Databook	157
	306-5	Waste directed to disposal	Lupin Databook	157-158
GRI 308 - Supplier	308-1	New suppliers that were screened using environmental criteria	Lupin Databook	171
Environmental Assessment	308-2	Negative environmental impacts in the supply chain and actions taken	Social and Relationship Capital - Decarbonisation of value chain	132-133
	401-1	New employee hires and employee turnover	Lupin Databook	161
GRI 401 - Employment	401-2	Benefits provided to full-time employees	Lupin Databook	165
Limployment	401-3	Parental leave	Lupin Databook	165
	403-1	Occupational health and safety management system	Human Capital - Health and Safety	109
GRI 403 -	403-2	Hazard identification, risk assessment, and incident investigation	Human Capital - Health and Safety	109
Occupational Health and Safety	403-3	Occupational health and services	Human Capital - Health and Safety	109
nediti dila salety	403-4	Worker participation, consultation and communication on occupational health and safety	Human Capital - Health and Safety	109

GRI Standard Number	Disclosure Number	Description	Section/Subsection Title	Page No./ Explanation
	403-5	Worker training on occupational health and safety	Human Capital - Health and Safety	109
	403-6	Promotion of worker health	Human Capital - Health and Safety	109
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Human Capital - Health and Safety	109
	403-8	Workers covered by an occupational health and safety management system	Environment, Health, Safety and Sustainability (EHSS) Policy	1-2
	403-9	Work-related injuries	Lupin Databook	170
	403-10	Work-related health	Lupin Databook	170
GRI 404 - Training and Education	404-1	Average hours of training per year per employee	Lupin Databook	163, 164
	404-2	Programs for upgrading employee skills and transition assistance programs	Human Capital - Investing in people	98-103
	403-3	Percentage of employees receiving regular performance and career development reviews	Human Capital - Assessing performance (for process) BRSR Principle 3(for India numbers)	Human Capital-107 BRSR-257
GRI 405 - Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	BRSR Section A (for governing body diversity) Lupin Databook (for employees)	BRSR-243 Lupin Databook 159-160
	405-2	Ratio of basic salary and remuneration of women to men	Lupin Databook	160
GRI 406 - Non- discrimination	406-1	Incidents of discrimination and corrective actions taken	Lupin Databook	151
GRI 408 – Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor	Human Capital - Human Rights	109
GRI 409 - Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Capital - Human Rights	109
GRI 413 - Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	Social and Relationship Capital - Enriching Lives of our Communities	122-127
GRI 416 - Customer Health and Safety	416-2	Incidents of noncompliance concerning the health and safety impacts of products and services	Lupin Databook	151
GRI 417 - Marketing and Labeling	417-1	Requirements for product and service information and labeling	Manufacturing Capital - Product Quality and Safety	81, 84
	417-2	Incidents of non-compliance concerning product and service information and labeling	Lupin Databook	151
	417-3	Incidents of non-compliance concerning marketing communications	BRSR Principle 9	271
GRI 418 - Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Lupin Databook	151