

IFRS S2 Alignment

Principles	Disclosure	Report Chapter	Page Number
Governance Disclose the company's governance around climate-related risks and opportunities.	Describe the Board's oversight of climate-related risks and opportunities.	Governance, Ethics, and Compliance Taskforce on Climate-related Financial Disclosures (TCFD) Report*	72, 75 - 76
	Describe management's role in assessing and managing climate-related risks and opportunities.	Governance, Ethics, and Compliance Enterprise Risk Management TCFD Report	72, 75 - 76 184 - 197
Strategy Disclose the actual and potential impacts of climate-related risks and opportunities on the company's businesses, strategy, and financial planning where such information is material.	Describe the climate-related risks and opportunities the company has identified over the short, medium, and long-term.	Natural Capital TCFD Report	149 - 165
	Describe the impact of climate-related risks and opportunities on the company's businesses, strategy, and financial planning.	Natural Capital TCFD Report	149 - 165
	Describe the resilience of the company's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Natural Capital TCFD Report	149 - 165
Risk Management Disclose how the company identifies, assesses, and manages climate-related risks.	Describe the company's processes for identifying and assessing climate-related risks.	Enterprise Risk Management TCFD Report	184 - 197
	Describe the company's processes for managing climate-related risks.	Enterprise Risk Management TCFD Report	184 - 197
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the company's overall risk management.	Enterprise Risk Management TCFD Report	184 - 197
Metrics and Targets Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	Disclose the metrics the company uses to assess climate-related risks and opportunities in line with its strategy and risk management process.	Natural Capital ESG Databook	149 - 165 198 - 202
	Disclose Scope-1, Scope-2, and, if appropriate, Scope-3 greenhouse gas (GHG) emissions, and the related risks.	Natural Capital ESG Databook	149 - 165 198 - 202
	Describe the targets used by the company to manage climate-related risks and opportunities and performance against targets.	Natural Capital	149 - 165

*TCFD report can be downloaded from this link: <https://www.lupin.com/esg-report/img/reports/tcf-report.pdf>

