



LS Automotive India Pvt. Ltd.

Survey Nos. 280, 281, 292, 340/1B4, 340/1B5 Poonamallee – Tiruvallur High Road,
Gudapakkam Village, Poonamallee Taluk Chennai - 600 124,
Tamil Nadu, India.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR LITE)

For the Period : 1st January 2024 to 31st December 2024

Doc No : LSAI/ESG/D-69

Rev No : 00

Issued by : Managing Director

Date of Issue : 23rd January, 2025

A: GENERAL DISCLOSURES

Corporate Identity Number (CIN)	U50300TN2006PTC061183
Name of the Company:	LS Automotive India Pvt. Ltd.
Year of Incorporation:	2006
Registered Office Address:	Survey Nos. 280, 281, 292, 340/1B4, 340/1B5 Poonamallee – Tiruvallur High Road Gudapakkam Village, Poonamallee Taluk Chennai - 600 124 Tamil Nadu, India.
Corporate Office Address:	Survey Nos. 280, 281, 292, 340/1B4, 340/1B5 Poonamallee – Tiruvallur High Road Gudapakkam Village, Poonamallee Taluk Chennai - 600 124 Tamil Nadu, India.
E-mail:	jagannathan.t@lsautomotive.com
Telephone:	91-44-71920200
Website:	https://www.lsautomotive.in/
Financial Year Reported:	1 st January 2024 to 31 st December 2024
Sector(s) that the Company is engaged in:	Manufacturing & Supply of Switches, Relays & Fuse Boxes For Auto mobiles.
Paid – up Capital:	49,639.40 (In Lakhs)
Turnover (as per financial year-2024):	₹120.27 Crores
Number of permanent employees:	323
Markets served by the Company (Local/State/National/International):	In India

SECTION B: MANAGEMENT AND PROCESS DISCLOSURE

1. Policies related to business responsibility and sustainability:

At LSAI in India, we are committed to responsible business practices and sustainability through comprehensive policies aligned with ESG principles. Our Business Responsibility and Sustainability policies encompass ethical governance, environmental stewardship, fair labor practices, and human rights protection. We promote resource efficiency, waste reduction, and climate action across operations. We ensure employee well-being, workplace safety, and equal opportunity. Supplier selection integrates ESG performance. We strictly prohibit corruption and promote transparency in all dealings. Our continuous engagement with stakeholders ensures accountability and long-term value creation. These policies are regularly reviewed to align with regulatory requirements and evolving sustainability standards.

Sl. No	Policy Name	Principle Covered
1	Child Labour Policy	Principle 3: LSAI prohibits the employment of children below the legal minimum age and ensures compliance with the Child Labour (Prohibition and Regulation) Act. The policy extends to contractors and supply chain partners.
2	Forced Labour Policy	Principle 3: LSAI strictly prohibits all forms of forced, bonded, or involuntary labor. Employment is based on free will with transparent contracts, fair wages, and humane working conditions.
3	Conflict Mineral Policy	Principle 6: LSAI avoids sourcing minerals that finance armed conflict or contribute to human rights abuses, supporting responsible supply chains that prevent environmental harm in mining regions.
4	Hazardous Waste Management Policy	Principle 6: LSAI ensures proper handling, storage, treatment, and disposal of hazardous waste in compliance with national regulations. We adopt best practices to minimize environmental impact and prevent pollution.

5	Human Rights Policy	Principle 5: LSAI is committed to upholding international human rights standards across all operations. We prohibit discrimination, forced labor, child labor, and ensure fair treatment, dignity, and safety for all employees and stakeholders.
6	Employee Career Management Policy	Principle 3: LSAI is committed to nurturing employee growth through structured training, performance management, mentoring, and internal promotion opportunities, ensuring long-term career development and job satisfaction.
7	Working Condition Policy	Principle 3: LSAI ensures safe, hygienic, and humane working conditions. The policy includes fair wages, reasonable working hours, rest periods, and access to health and welfare facilities.
8	Freedom of Association Policy	Principle 5: LSAI fully respects employees' rights to freely associate, join trade unions, and engage in collective bargaining without fear of retaliation or discrimination, in compliance with national laws and international labor standards.
9	Living Wage Policy	Principle 5: The policy upholds the right to just and favorable remuneration, eliminating exploitative wage practices and promoting economic dignity across our workforce and supply chain.
10	Indigenous Peoples Policy	Principle 4: The policy promotes active consultation, informed consent, and fair participation of Indigenous communities in decisions that affect them, ensuring transparency and mutual respect.
11	Anti-Discrimination Policy	Principle 3: The policy fosters an inclusive, respectful, and safe work environment, supported by grievance redressal mechanisms to address any form of bias or harassment.

12	Sustainable Procurement Policy	Principle 2: LSAI prioritizes suppliers who follow ethical, environmental, and socially responsible practices. We assess sustainability criteria such as carbon footprint, waste management, labor conditions, and regulatory compliance in procurement decisions.
13	Ethics Policy	Principle 1: LSAI upholds high standards of honesty, fairness, and transparency in all business operations. The policy prohibits corruption, bribery, conflicts of interest, and promotes accountability at all levels.
14	Conflict of Interest Policy	Principle 1: LSAI's policy requires employees and management to avoid situations where personal interests conflict with professional duties. It mandates disclosure of potential conflicts and outlines procedures to manage them ethically and transparently.
15	Anti-bribery Policy	Principle 1: LSAI strictly prohibits bribery, kickbacks, and any form of corrupt practices in all business dealings. Employees, suppliers, and third parties are expected to adhere to zero-tolerance for corruption.
16	Intellectual Property Rights Policy	Principle 9: The policy promotes innovation, fair competition, and consumer trust by ensuring that all products are developed and marketed without infringing on third-party intellectual property.
17	Counterfeit Goods Handling Policy	Principle 9: LSAI is committed to delivering only genuine, high-quality products. The policy includes strict quality checks, supplier verification, and traceability measures to prevent the use or distribution of counterfeit components.
18	Fair Competition Policy	Principle 1: LSAI is committed to fair trade practices and complies with all applicable antitrust and competition laws. The policy prohibits anti-competitive agreements, price-fixing, market manipulation, and abuse of dominant position.

19	Fair Business Practice Policy	Principle 4: The policy fosters equitable treatment of customers, suppliers, employees, and other stakeholders, ensuring responsible communication, grievance redressal, and long-term value creation.
20	Pollution Prevention Policy	Principle 2: The policy ensures our products and operations do not harm the environment or public health, supporting sustainable development across the value chain.
21	Waste Reduction Policy	Principle 2: The policy ensures that our products and processes are designed to reduce waste across the lifecycle, promoting environmental sustainability and regulatory compliance.
22	Chemical Substance Handling Policy	Principle 6: LSAI ensures the safe storage, use, and disposal of chemical substances to prevent environmental pollution and hazards. The policy mandates compliance with national regulations and promotes the use of environmentally friendly alternatives wherever possible.
23	Biodiversity Policy	Principle 6: LSAI is committed to protecting natural ecosystems and biodiversity in and around its operational areas. The policy includes measures to avoid habitat destruction, minimize ecological impact, and promote green practices such as afforestation and eco-friendly landscaping.
24	Water Management Policy	Principle 6: LSAI is committed to responsible water use through conservation, recycling, rainwater harvesting, and zero liquid discharge practices. The policy ensures efficient use of water resources and prevents water pollution.
25	Air Pollution Policy	Principle 2: The policy ensures that product design and production processes reduce emissions across the value chain, contributing to cleaner air and a healthier environment.

26	Chemical Management Policy	Principle 6: LSAI ensures that all chemicals used in manufacturing are handled, stored, transported, and disposed of in an environmentally responsible manner. The policy encourages substitution of hazardous chemicals with safer alternatives and ensures compliance with applicable environmental regulations.
27	Anti-harassment policy	Principle 5: LSAI is committed to maintaining a workplace free from all forms of harassment, including sexual, verbal, physical, and psychological abuse. The policy ensures dignity, equality, and protection for every employee.
28	GHG Emission Policy	Principle 2: The policy ensures that our manufacturing processes and supply chains are aligned with climate-conscious practices, supporting low-carbon product design and sustainable development.
29	OHS Policy	Principle 5: The policy upholds every worker's right to life and safety, ensuring that health and safety practices are applied without discrimination and extend to contract workers and supply chain partners.

2. Board Responsibility:

At **LSAI in India**, the Board of Directors holds the ultimate responsibility for overseeing the company's commitment to ESG principles and sustainable business conduct. The Board ensures ethical governance, regulatory compliance, and alignment of business strategies with environmental and social objectives. It reviews and approves key ESG policies, monitors risk management, and sets long-term sustainability goals. The Board actively engages with stakeholders, promotes transparency, and fosters a culture of accountability and integrity. By integrating ESG into decision-making, the Board ensures that LSAI operates responsibly while creating long-term value for shareholders, employees, customers, and the broader community.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURES

Principle 1: Ethics, Transparency, and Accountability

At LSAI in India, we uphold the highest standards of ethics, transparency, and accountability across all aspects of our business. We are committed to fair practices, integrity in decision-making, and compliance with applicable laws and regulations. Our operations are guided by clear ethical codes and internal controls to prevent corruption, conflicts of interest, and misconduct. We ensure transparent communication with stakeholders and maintain accurate disclosures and reporting. Accountability is embedded at every level, empowering employees to act responsibly and speak up through grievance mechanisms. This ethical foundation supports our ESG goals and fosters trust among customers, partners, and the community.

LSAI received zero complaints regarding ethical conduct during the reporting period, achieving 100% resolution of all reported concerns, reflecting our strong ethical governance framework.

Principle 2: Product Lifecycle Sustainability

At **LSAI in India**, we prioritize **product lifecycle sustainability** by integrating environmental and social considerations at every stage—from design to end-of-life. Our products are engineered for energy efficiency, durability, and compliance with global standards such as RoHS and ELV. We focus on sustainable sourcing of raw materials, minimizing waste and emissions during manufacturing, and promoting recyclability of components. Continuous innovation ensures reduced environmental impact and enhanced product safety. We collaborate with suppliers and customers to extend sustainability across the value chain. This lifecycle approach supports our ESG goals while delivering responsible, high-quality automotive components that meet evolving market and regulatory expectations.

List of Products/Services with Sustainability Considerations

1.Low-Emission Automotive Switches

- Designed to minimize energy consumption in vehicles.
- Manufactured using RoHS-compliant materials.

2.Eco-Friendly Relays

- Lead-free and halogen-free components.
- Optimized for energy efficiency and long life.

3.Recyclable Fuse Boxes

- Built with recyclable plastics and metals.
- Easily separable parts for end-of-life recovery.

4.Customized Electrical Distribution Systems

- Designed for minimal material usage.
- Focus on reducing wiring complexity and waste.

5.ESG-Compliant Supply Chain Services

- Selection of suppliers based on environmental and social practices.
- Regular audits to ensure responsible sourcing and low carbon footprint.

Principle 3: Employee Well-being

At LSAI, employee well-being is a core pillar of our ESG commitment. We ensure a safe, healthy, and inclusive work environment through robust occupational health and safety (OHS) systems, regular health check-ups, and access to mental health support. Our workplace policies promote work-life balance, diversity, equal opportunity, and fair compensation. We invest in continuous skill development and training programs to empower our workforce. Employees are encouraged to voice concerns freely through grievance redressal mechanisms. Our focus on holistic well-

being reflects our belief that a motivated and healthy workforce drives sustainable business performance and long-term organizational success.

LSAI employs 323 individuals, comprising 44% female and 56% male employees, reflecting our commitment to gender diversity and inclusive workforce practices in ESG.

At LSAI in India, we prioritize employee health and safety through comprehensive Occupational Health & Safety (OHS) measures. Our factory operations adhere to national safety regulations and ESG standards. We conduct regular safety training, emergency preparedness drills, and risk assessments. Safety equipment such as PPE is mandatory in all operational zones. Periodic health check-ups, ergonomic workplace designs, and monitoring of environmental conditions help prevent workplace injuries and illnesses. A dedicated safety officer ensures continuous compliance and improvement. Incident reporting and corrective actions are tracked through a structured system, reinforcing our culture of accountability and commitment to worker well-being and safe operations.

Principle 4: Stakeholder Engagement

At LSAI in India, stakeholder engagement is a key pillar of our ESG integration. We actively engage with employees, customers, suppliers, regulators, and local communities to understand their concerns and expectations. Regular meetings, feedback mechanisms, surveys, and open communication channels ensure transparency and mutual trust. We prioritize inclusive dialogue to align our business practices with stakeholder interests, environmental goals, and social responsibility. Our approach fosters long-term partnerships, enhances operational efficiency, and drives continuous improvement. Through collaborative efforts, we ensure that our sustainability goals reflect shared values, promoting responsible growth while addressing material concerns raised by internal and external stakeholders.

Key stakeholder groups engaged by LSAI include employees, customers, suppliers, regulatory authorities, local communities, investors, and industry partners to foster transparency, accountability, and sustainable growth.

At LSAI in India, we engage our stakeholders through structured methods such as regular meetings, employee townhalls, customer feedback sessions, supplier audits, ESG-focused surveys, and community outreach programs. Internal stakeholders are engaged via performance reviews, safety briefings, and training workshops, ensuring transparency and continuous improvement. External stakeholders, including customers and suppliers, are engaged through quality assessments, ethical sourcing discussions, and partnership evaluations. Local communities are reached via CSR initiatives and environmental awareness drives. These engagements help us align our ESG goals with stakeholder expectations, identify key concerns, and implement strategies that support responsible manufacturing and sustainable value chain development.

Principle 5: Human Rights

At LSAI in India, we are committed to upholding and promoting human rights across all our operations. We strictly prohibit any form of discrimination, forced labour, child labour, or harassment in the workplace. Our policies align with national laws and international human rights principles, ensuring fair wages, safe working conditions, and respect for individual dignity. We conduct regular awareness programs to educate employees about their rights and grievance redressal mechanisms. By integrating ESG values into our culture, we strive to protect the rights of not just our employees but also those involved throughout our supply chain and value network.

LSAI in India has a robust Human Rights Policy in place, aligned with ESG principles and national regulations. Our policy ensures the protection of fundamental human rights across all operations and supply chains. It prohibits child labor, forced labor, discrimination, and any form of harassment, promoting a safe, inclusive, and respectful workplace. We uphold fair wages, freedom of association, and equal opportunities for all employees. Regular training and grievance mechanisms are implemented to enforce compliance and transparency. Through proactive monitoring and stakeholder engagement, LSAI is committed to fostering a culture that respects human dignity and promotes ethical business conduct at all levels.

Principle 6: Environment

LSAI in India is committed to environmental sustainability as part of our integrated ESG approach. We focus on minimizing our ecological footprint through efficient resource utilization, energy conservation, and responsible waste management. Our manufacturing processes prioritize the reduction of emissions, water consumption, and hazardous substances. We comply with all applicable environmental regulations and continuously improve our systems through audits and environmental management practices. LSAI promotes the use of recyclable materials and eco-friendly technologies in our products. By engaging employees and stakeholders in environmental awareness, we strive to create a greener future and ensure long-term environmental stewardship across all areas of operation.

LSAI recorded a total energy consumption of 1,838.91 kWh in 2024, highlighting efficient energy practices across its automotive components manufacturing operations.

LSAI utilized 8,146.95 kWh of renewable energy in 2024, demonstrating its strong commitment to sustainable energy transition and reduced environmental impact in manufacturing.

LSAI consumed 35,727.54 liters of water in 2024, focusing on responsible water management and conservation efforts within its automotive components production processes.

At LSAI in India, we are committed to sustainable waste management practices across our operations. We prioritize waste reduction at source, proper segregation, and safe disposal of hazardous and non-hazardous waste. Recyclable materials are identified and directed to certified recyclers, while e-waste and metal scraps are responsibly handled through authorized vendors. We train our employees on waste handling protocols and continuously monitor waste generation to enhance efficiency. Compliance with local environmental regulations and integration of circular economy principles guide our waste strategy. By embedding ESG in our manufacturing processes, we ensure minimal environmental impact and promote responsible resource utilization.

Principle 7: Responsible Policy Advocacy

LSAI, based in India, is engaged in the manufacturing and supply of switches, relays, and fuse boxes for automobiles. As part of our commitment to ESG Principle 7 – Responsible Policy Advocacy – we actively engage in policy discussions and regulatory matters that impact our industry. We advocate for responsible and sustainable automotive manufacturing practices, aligning with national and international environmental standards. LSAI also participates in relevant industry associations and forums to share knowledge, support ethical business practices, and promote innovation. Our advocacy efforts are always transparent, ethical, and in alignment with our commitment to environmental and social responsibility.

Principle 8: Inclusive Growth and Equitable Development

LSAI, located in India, specializes in the manufacturing and supply of switches, relays, and fuse boxes for automobiles. In alignment with ESG Principle 8 – Inclusive Growth and Equitable Development – we are committed to creating shared value for all stakeholders. We promote local employment, support skill development programs, and provide equal opportunities regardless of gender, background, or socio-economic status. LSAI also engages with local communities to drive inclusive development, ensuring our growth contributes to broader societal progress. We prioritize fair wages, safe working conditions, and ethical labor practices, reinforcing our role as a responsible and inclusive corporate citizen.

LSAI undertakes CSR initiatives focused on skill development, road safety awareness, local employment support, and environmental sustainability to uplift communities and promote responsible industrial growth.

Principle 9: Customer Value

LSAI, based in India, manufactures and supplies high-quality switches, relays, and fuse boxes for the automotive sector. In line with ESG Principle 9 – Customer Value – we are committed to delivering reliable, safe, and durable products that meet and exceed customer expectations. Our customer-centric approach includes continuous product improvement, responsive service, and adherence to international quality and safety standards. We actively seek customer feedback to

drive innovation and enhance satisfaction. By prioritizing ethical business practices, transparency, and long-term relationships, LSAI ensures that our customers receive not just products, but lasting value and trust in every interaction.

LSAI conducts regular customer satisfaction surveys and has achieved a 100% resolution rate for customer complaints, ensuring continuous improvement and enhanced client relationships.

ANNEXURE 1

ESG PERFORMANCE DATA

KPI No	KPI	Parameter	Unit of Measure	Value
KPI 1	Electricity Consumption (Non-renewable)	Reduce the Electricity Consumption	MWH	1838.91
KPI 2	Electricity Consumption (Renewable)	Increase the Renewable Electricity Consumption	MWH	8146.95
KPI 3	Fuel Consumption (Non-Renewable)	Reduce the Fuel Consumption	MWH	194
KPI 4	Fuel Consumption (Renewable)	Increase the Renewable Fuel Consumption	MWH	0
KPI 5	Steam (Non-renewable)	Reduce the Steam	MWH	0
KPI 6	Steam (Renewable)	Increase the Renewable the Steam	MWH	0
KPI 7	Air Pollution NOx Emissions	Reduce the Air Pollution NOx Emissions	Ton	3.6


KPI 8	Air Pollution SOx Emissions	Reduce the Air Pollution SOx Emissions	Ton	0.9
KPI 9	Air Pollution PM Emissions	Reduce the Air Pollution PM Emissions	Ton	0.52
KPI 10	Tap Water, Industrial Water Consumption	Reduce the Tap Water, Industrial Water Consumption	Ton	7136.28
KPI 11	Surface Water Consumption	Reduce the Surface Water Consumption	Ton	873.26
KPI 12	Ground Water Consumption	Reduce the Ground Water Consumption	Ton	13859
KPI 13	Waste Water Discharge	Reduce the Waste Water Discharge	Ton	13859
KPI 14	Biological Oxygen Demand (BOD) of Discharge Waste Water	Reduce the Biological Oxygen Demand (BOD) of Discharge Waste Water	Ton	9.6
KPI 15	Chemical Oxygen Demand (BOD) of Discharge Waste Water	Reduce the Chemical Oxygen Demand (BOD) of Discharge Waste Water	Ton	48
KPI 16	Waste Incineration	Reduce the Waste Incineration	Ton	8.902
KPI 17	Waste Disposal Land II	Reduce the Waste Disposal Land II	Ton	12.638
KPI 18	Waste Recycling	Increase the Waste Recycling	Ton	3.46
KPI 19	Hazardous Waste Incineration	Reduce the Hazardous Waste Incineration	Ton	2.113

KPI 20	Hazardous Waste Disposal Land II	Reduce the Hazardous Waste Disposal Land II	Ton	1.765
KPI 21	Hazardous Waste Recycling	Increase the Hazardous Waste Recycling	Ton	0
KPI 22	Waste Recyled/Reused	Increase the Waste Recyled/Reused	Ton	75
KPI 23	Scope 1 Emissions	Reduce the Scope 1 Emissions	tCO2eq	517.55
KPI 24	Scope 2 Emissions	Reduce the Scope 2 Emissions	tCO2eq	1311.88
KPI 25	Scope 3 Emissions	Reduce the Scope 3 Emissions	tCO2eq	11.59
KPI 26	Lost Time Injury Frequency Rate (LTIFR)	Lost Time Injury Frequency Rate (LTIFR)	Percentage	0
KPI 27	Fatalities	Reduce the Fatalities	Count	0
KPI 28	Ratio of Purchase amount from partners who performed risk diagnosis to the total amount of partners	Purchase amount from partners who performed risk diagnosis/Purchased amount from all partners)	Percentage	71
KPI 29	Energy Use and GHG Emissions	Reduce the Energy Use and GHG Emissions	MWH	1838.91
KPI 30	Water Discharge	Reduce the Water Discharge	Ton	5203.17
KPI 31	Circular Economy and Waste	Reduce the Circular Economy and Waste	Percentage	67.74

KPI 32	Chemical Substances	Reduce the Chemical Substances	Ton	15.327
KPI 33	Investments to reduce GHG Emissions and Improve Energy Efficiency	Increase the Investments to reduce GHG Emissions and Improve Energy Efficiency	INR	4506739.88
KPI 34	Biodiversity	Increase the Percentage of Green Landscape	Percentage	15
KPI 35	Percentage of Employees are paid at least the legal minimum wage for the regions	"Lowest wage paid to employees"/ "statutory minimum wage" * 100 (unit: %)	Percentage	100
KPI 36	Average working hours per employee per week	Average working hours per employee per week	Hours	43.8
KPI 37	Percentage of labor union members out of all eligible employees	Increase the Percentage of labor union members out of all eligible employees	Percentage	45
KPI 38	Percentage of Employee health examination rate	Increase the Percentage of Employee health examination rate	Percentage	65
KPI 39	Percentage of Average safety training completion rate	Increase the Percentage of Average safety training completion rate	Percentage	100

Declaration:

We hereby declare that the information provided in this BRSR Lite is true and correct to the best of our knowledge.

Authorized Signatory: 

Name: Jung Hyun Ann

Designation: Managing Director

Date: 23rd January, 2025

Place: Chennai

Independent Assurance Statement:

This BRSR Lite report has been independently verified by BMQR, a third-party assurance provider, in accordance with ISO 17029:2019. The assurance engagement covered a Limited assurance of the information and data disclosed within this report.

The scope of the assurance included verifying the accuracy, completeness, and reliability of the disclosures made under all relevant sections of the BRSR Lite format. The assurance provider conducted the engagement based on applicable assurance principles and issued an assurance statement confirming the integrity of the disclosed information. This assurance is independent, tailored to the client's context, and not issued under any formal endorsement or licensing program

Name of Assurance Provider : **BMQR Certifications Pvt Ltd,**

Standard Used : ISO 17029:2019

Type of Assurance : (Limited/ Reasonable) Type 1

Date of Assurance : 23rd January, 2025

Assurer Details:

Name : S. Elango

Qualification : Associate Certified Sustainability Assurance Practitioner
(AA 1000)

Certificate No : AA1000 (ACSAP) C.N: A09122401

Signature : 

