BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

S. No.	Particulars	Details
1	Corporate Identity Number (CIN) of the Listed Entity	L33100DL2008PLC178355
2	Name of the Listed Entity	Lenskart Solutions Limited
3	Year of incorporation	2008
4	Registered office address	Plot No. 151, Okhla Industrial Estate, Phase-3, Okhla Industrial Estate, South Delhi, New Delhi, Delhi, India, 110020
5	Corporate address	Ground Floor, Vipul Tech Square, Golf Course Road, Sector 42, DLF QE, Gurgaon, DLF Qe, Haryana, India, 122002
6	E-mail	compliance.officer@lenskart.com
7	Telephone	0124 - 4293191
8	Website	www.lenskart.com
9	Financial year for which reporting is being done	FY 2025-26
10	Name of the Stock Exchange(s) where shares are listed	1. National Stock Exchange of India Limited; 2. Bombay Stock Exchange Limited
11	Paid-up Capital	₹ 3,47,28,32,014
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. Ashish Kumar Srivastava; Email: ashish.srivastava@lenskart.com; Telephone: 0124 - 4293191
13	Reporting boundary - Are the disclosures 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 part of its consolidated financial statements, taken together)	**Consolidated basis** - Covering Lenskart Solutions Limited, Dealskart Online Services Private Limited, Lenskart Foundation, Lenskart Eyetech Private Limited, and Tango IT Solutions India Private Limited.
14	Name of assessment or assurance provider	Tirkha Consultants & Advisors LLP (Reg. No ABZ-7183)
15	Type of assessment or assurance obtained	Core

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	Manufacturing, Online and Retail Trade	Retail and online sale of eyewear products, including spectacles, sunglasses, contact lenses, and related optical accessories, through the Company's retail stores, mobile application (Lenskart App), and e-commerce website.	100%

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	Manufacturing of prescription glasses and frames	32507, 22206	76.00%
2	Trading of goods and services	47731	24.00%

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	2 (Bhiwadi & Gurgaon)	13 (Incl. Co-working Space, Academies & & Studio), 2 plants. PAN India Retail Stores	15
International	0	0	0

19. Markets served by the entity:

(a) Number of locations

Locations	Number
National (No. of States)	28 States & 3 Union Territories
International (No. of Countries)	(Operations through subsidiaries spanning Singapore, United Arab Emirates, Saudi Arabia, Malaysia, Indonesia, Thailand, Japan, Taiwan, Hong Kong, Taiwan, Australia, Vietnam, Spain, United Kingdom)

(b) What is the contribution of exports as a percentage of the total turnover of the entity?

1.11%

(c) A brief on types of customers

Retail consumers (B2C) seeking comprehensive vision care solutions, including prescription eyewear, sunglasses, contact lenses, and related eye care products. Customers are served through an integrated, technology-enabled omnichannel ecosystem comprising an extensive network of retail stores, complemented by digital platforms, including the Lenskart mobile application and the Company's website.

IV. Employees

20. Details as at the end of Financial Year:

(a) Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male No. (B)	% (B/A)	Female No. (C)	% (C/A)
	EMPLOYEES					
1	Permanent (D)	18,784	12,841	68.36%	5,943	31.64%
2	Other than Permanent (E)	0	0	0	0	0
3	**Total employees (D+E)**	**18,784**	**12,841**	**68.36%**	**5,943**	**31.64%**
	WORKERS					
4	Permanent (F)	417	324	77.70%	93	22.30%
5	Other than permanent (G)	3,793	2,757	72.69%	1,036	27.31%
6	**Total workers (F+G)**	**4,210**	**3,081**	**73.18%**	**1,129**	**26.82%**

Note: There has been no material change in the number of employees/workers between the beginning and end of the reporting period requiring explanation.

(b) Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male No. (B)	% (B/A)	Female No. (C)	% (C/A)
	DIFFERENTLY ABLED EMPLOYEES					
1	Permanent (D)	21	15	71.4%	6	28.6%
2	Other than Permanent (E)	-	-	-	-	-
3	Total differently abled employees (D+E)	21	15	71.4%	6	28.6%

S. No	Particulars	Total (A)	Male No. (B)	% (B/A)	Female No. (C)	% (C/A)
			DIFFERENTLY ABLED WORKERS			
4	Permanent (F)	55	50	90.9%	5	9.1%
5	Other than permanent (G)	25	23	92%	2	8%
6	**Total differently abled workers (F+G)**	**80**	**73**	**91.3%**	**7**	**8.7%**

21. Participation/Inclusion/Representation of women (including differently abled)

	Total (A)	No. of Females (B)	% (B/A)
Board of Directors	16	5	31.25%
Of which, differently abled	1	1	100%
Key Management Personnel	13	1	7.7%
Of which, differently abled	0	0	0

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

	FY 2025-26 (Current FY)			FY 2024-25 (Previous FY)			FY 2023-24 (Year prior)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	51.17%	51.82%	51.4%	55.11%	51.45%	53.9%	68.70%	59.10%	65.7%
Permanent Workers	25.83%	24.31%	25.6%	35.93%	50.38%	37.9%	31.99%	22.68%	30.8%

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the entity (A)	Indicate whether Holding / Subsidiary / Associate / Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Lenskart Eyetech Private Limited	Subsidiary	100%	Yes
2	Lenskart Foundation	Subsidiary	100%	Yes
3	Tango IT Solutions India Private Limited	Subsidiary	100%	Yes
4	Dealskart Online Services Private Limited	Subsidiary	100%	Yes
5	Lenskart Solutions Company Limited (Vietnam)	Subsidiary	100%	No
6	Lenskart Solutions Pte. Ltd.	Subsidiary	100%	No
7	Lenskart Optical Trading LLC	Subsidiary	100%	No
8	Lenskart Optical Lenses Cutting LLC (Formerly known as LKN Optical Trading LLC)	Subsidiary	100%	No
9	Lenskart Arabia Limited	Subsidiary	100%	No
10	Lenskart Solutions Sdn. Bhd. (Malaysia)	Subsidiary	100%	No
11	PT Lenskart Solutions (Indonesia)	Subsidiary	100%	No
12	Thai Eyewear Company Limited	Subsidiary	100%	No
13	Lenskart Solutions (Thailand) Company Limited	Subsidiary	100%	No
14	MLO K.K	Subsidiary	100%	No
15	Owndays Inc.	Subsidiary	96.67%	No
16	Owndays Singapore Pte. Ltd.	Subsidiary	96.67%	No
17	Owndays Co., Ltd	Subsidiary	96.67%	No

S. No.	Name of the entity (A)	Indicate whether Holding / Subsidiary / Associate / Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
18	Owndays Taiwan Ltd	Subsidiary	96.67%	No
19	Owndays Downunder Pty Ltd	Subsidiary	54.14%	No
20	Owndays Hong Kong Limited	Subsidiary	49.3%	No
21	Owndays Tech & Media (Thailand) Co., Ltd	Subsidiary	96.67%	No
22	Owndays Malaysia Sdn. Bhd.	Subsidiary	96.67%	No
23	Owndays (Thailand) Co., Ltd.	Subsidiary	47.47%	No
24	Owndays Vietnam Company Limited	Subsidiary	96.67%	No
25	Owndays Contact Co, Ltd.	Subsidiary	96.67%	No
26	Tennozu Optical College Co., Ltd.	Subsidiary	96.67%	No
27	Neso Brands Pte. Ltd.	Subsidiary	100%	No
28	Stellio Ventures, S.L.	Subsidiary	84.21%	No
29	QuantDuo Technologies Private Limited	Subsidiary	97%	No
30	Stellio Ventures UK LTD	Subsidiary	84.21%	No
31	Baofeng Framekart Technology Limited	Joint Venture	51%	No
32	Visionsure Services Private Limited	Joint Venture	50%	No
33	Dimension NXG Private Limited	Associate	6.11%	No
34	Le Petite Lunetier	Associate	29.05%	No
35	iiNeer Corp., Ltd.	Associate	29.20%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover (in Rs.): ₹ 67,745.3 lakhs.

(iii) Net worth (in Rs.): ₹ 9,11,905.1 lakhs.

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) (If Yes, provide web-link for grievance redressal policy)	FY 2025-26 (Current FY)			FY 2024-25 (Previous FY)		
		No. of complaints filed during the year	No. of complaints pending resolution at close	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close	Remarks
Communities	Yes	0	0	-	0	0	-
Investors (other than shareholders)	Yes	28	0	-	0	0	-
Shareholders	Yes	0	0	-	0	0	-
Employees and workers	Yes	0	0	-	0	0	-
Customers	Yes (https://www.lenskart.com/grievance-redressal)	8	6	-	9	0	-
Value Chain Partners	Yes	0	0	-	0	0	-

Other (please specify)	-	0	0	-	0	0	-

26. Overview of the entity's material responsible business conduct and sustainability issues

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 (positive/negative)
1	Customer Experience & Relations	Risk & Opportunity	Customer experience directly influences sales, retention, customer lifetime value and brand reputation. Poor customer experience may result in customer churn and revenue loss.	Omnichannel customer engagement, AI-enabled personalization, real-time customer feedback mechanisms and continuous service improvements.	**Negative:** Revenue loss and customer recovery costs. **Positive:** Higher sales, retention and customer lifetime value.
2	Corporate Governance & Ethics	Risk & Opportunity	Strong governance supports regulatory compliance, investor confidence and business integrity. Governance failures may lead to penalties and reputational damage.	Board oversight, governance audits, whistleblower mechanisms, ethics training and compliance monitoring.	**Negative:** Regulatory fines, legal costs and compliance expenses.
3	Human Capital Management	Risk & Opportunity	Talent attraction, development and retention are critical to business growth, operational excellence and customer service quality.	Employee training, career development, engagement initiatives, leadership development and retention programs.	**Negative:** Recruitment, training and productivity loss costs associated with attrition.
4	Data Privacy & Protection	Risk	Growing digital operations increase exposure to cybersecurity and data privacy risks.	Cybersecurity controls, data governance frameworks, regular testing, encryption and employee awareness programs.	**Negative:** Data breach costs, litigation, regulatory penalties and reputational damage.
5	Climate Change	Risk & Opportunity	Climate-related regulations, carbon pricing and extreme weather events can affect operations and supply chains. Climate resilience and decarbonisation can create long-term value.	Renewable energy adoption, climate risk assessments and business continuity planning.	**Negative:** Productivity losses and supply chain disruptions. **Positive:** Energy cost savings

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 (positive/negative)
6	Sustainable Products & Services	Risk & Opportunity	Increasing customer preference for sustainable products creates both market risks and growth opportunities.	Sustainable product design, recycled materials and innovation in eco-friendly products.	**Positive:** Revenue growth, premium positioning and stronger customer loyalty.
7	Waste Management & Circular Economy	Risk & Opportunity	Compliance requirements and stakeholder expectations on waste management are increasing. Circularity initiatives can improve resource efficiency.	Waste reduction and recycling initiatives	**Negative:** Penalties and waste management costs
8	Occupational Health & Safety	Risk & Opportunity	Safe workplaces support productivity and employee wellbeing; incidents can lead to injuries, legal liabilities and operational disruptions.	Safety management systems, audits, training, PPE deployment and incident monitoring.	**Negative:** Penalties, compensation, insurance and compliance costs. **Positive:** Improved productivity, reduced absenteeism and lower incident-related costs.
9	Responsible & Sustainable Supply Chain Management	Risk & Opportunity	Supplier practices can affect product quality, business continuity, compliance and stakeholder trust.	Supplier assessments, strict criteria in procurement, supplier audits and engagement programs.	**Negative:** Supply disruptions, audit and compliance costs.
10	Employee Diversity, Equity & Inclusion	Opportunity	Diverse and inclusive workplaces enhance innovation, talent attraction and employee engagement.	Inclusive hiring, equal opportunity policies, awareness and leadership development programs.	**Positive:** Access to wider talent pool, improved performance and investor confidence.
11	Risk & Crisis Management	Risk & Opportunity	Business disruptions arising from supply chain, operational or external events can affect continuity and performance.	Enterprise risk management, business continuity planning, crisis response protocols and monitoring systems.	**Negative:** Revenue loss, operational downtime and recovery costs. **Positive:** Reduced disruption costs and stronger business resilience.
12	Anti-Corruption & Bribery	Risk & Opportunity	Ethical conduct is necessary to maintain compliance, reputation and stakeholder trust.	Anti-bribery policies, employee training, compliance reviews and periodic audits.	**Negative:** Legal penalties, contract losses and reputational damage. **Positive:** Reduced compliance risk and stronger investor confidence.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Policy and management processes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. 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
1. b Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1. c Web Link of the Policies, if available	https://www.lenskart.com/corporate/investorrelations?tab=governance								
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	Not Applicable	Yes	Not Applicable	Yes	Not Applicable	Not Applicable	Not Applicable	Not Applicable
4. Name of the national and international codes/ certifications/labels/ standards adopted by your entity and mapped to each principle.	• OHSMS implemented at Factories • ISO 9001:2015 (Quality Management) • ISO 13485:2016 (Medical devices - Quality Management System)								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Net Zero by 2050 Lenskart has established the target to achieve Net Zero greenhouse gas emissions by 2050								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Lenskart has commissioned a 2.275 MWp captive rooftop solar power plant at its manufacturing facility to increase renewable electricity consumption, reduce dependence on grid electricity, and support its long-term decarbonisation efforts.								

Governance, leadership and oversight

7. **Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements:**

At Lenskart, responsible business is inseparable from our purpose: to transform the way people see and experience the world. Our ambition to serve a billion people is not only a growth aspiration; it is a responsibility to make quality vision care more accessible, affordable, inclusive and sustainable.

During the year, we continued to scale our business while strengthening the environmental, social and governance systems that support long-term value creation. We expanded access to eye care through our growing omnichannel network, technology-enabled eye testing, remote optometry, home eye-testing services and community programmes. In FY26, we conducted 23.8 million eye tests globally, with a significant share of first-time eye examinations in India.

Our community initiatives, implemented through the Lenskart Foundation, continued to focus on preventive eye healthcare for underserved communities. Programmes such as Drishti Didi, mobile OPD vans and Child Eye Care Centres are designed to take eye care closer to people who may otherwise remain outside the formal healthcare ecosystem. These initiatives also reflect our belief that access and inclusion must move together – creating livelihoods, building local capability and improving quality of life.

As we grow, climate change, water stress and waste are material challenges for our business. In response, we have set a long-term ambition to achieve net zero by 2050 and are progressing this through renewable energy, logistics optimisation and supplier engagement. In FY26, our renewable energy consumption increased year-on-year, our electricity-related Scope 2 emissions reduced despite continued store expansion, and we advanced water stewardship through treatment and recycling initiatives at our manufacturing sites. We also continued to improve waste management, with a strong share of waste being recycled.

People remain central to our ESG approach. We are committed to providing a safe, inclusive and enabling workplace for employees and workers across our operations. During the year, we maintained zero workplace fatalities and a zero Lost-Time Injury Frequency Rate while continuing to strengthen safety systems, training, health coverage and wellbeing initiatives. We also invested in capability-building through the Lenskart Academy and continued to embed inclusion into hiring, development and performance systems.

Governance provides the foundation for this progress. This includes policies on ESG, environment, health and safety, human rights, equal opportunity, anti-bribery and anti-corruption, supplier conduct, whistle-blowing, CSR and risk management. We are also strengthening supplier ESG assessments, data privacy systems, cybersecurity controls and human-rights due diligence to ensure that our responsibility extends across the value chain.

8. **Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies):**

   Mr. Ashish Kumar Srivastava (Company Secretary and Chief Compliance Officer);
   Email: ashish.srivastava@lenskart.com; Telephone: 0124 - 4293191.

   Details of the highest authority (MD / CEO / Board Director) - Peyush Bansal (Chairman, MD & CEO)
   DIN No. 02070081

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.**

   No, the Company does not have a dedicated committee for sustainability-related decision-making. Sustainability matters are currently overseen by the Board of Directors and its committees, including the CSR Committee, as part of the Company's overall governance framework.

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

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee	Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)
Performance against above policies and follow up action	Board / Risk Management Committee	Annually (through Board oversight processes)
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Board / Risk Management Committee	Quarterly (through governance and risk reviews)

11. **Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.**

    No. The Company's policies were drafted with the assistance of an independent third-party legal advisor, Cyril Amarchand Mangaldas.

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

    Not Applicable (All Principles are covered by policy).

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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 programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	3	Insider Trading, POSH, Compliance and Governance mechanism	50%
Key Managerial Personnel	3		100%
Employees other than BoD and KMPs	478	Code of Conduct, POSH, Health & Safety, Skill Upgradation, Information Security, Retail Training for Sales Associate, Store Managers and Optometrists, Optometry Training for Optometrists, Leadership Training for Store Managers, Insider Trading.	100%
Workers	9	Health & Safety of workers POSH Team Work Product Quality	100%

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:

Monetary:

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	P1	Mira Bhayandar Municipal Corporation, Maharashtra	119880	Corporation officer issued notice dated 12.11.2025 for not having the valid signage license at a store, under Section 328A of the Mumbai Municipal Corporation Act, 1888	No
	P1	Mira Bhayandar Municipal Corporation, Maharashtra	58776	Corporation officer issued notice dated 12.11.2025 for not having the valid signage license at a store, under Section 328A of the Mumbai Municipal Corporation Act, 1888	No

NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
P1	Sales Tax Officer, Department of Trade & Taxes Government of N.C.T. of Delhi	61,116	The Show Cause Notice was issued alleging under-declaration of output tax liability and excess availment of Input Tax Credit (ITC) in GSTR-3B compared to values reflected in GSTR-2A/2B for FY 2021-22	No
P1	Kolkata Municipal Corporation Advertisement Department	49,140	Corporation office issued notice demanding advertisement fee under Section 203(8) of Kolkata Municipal Corporation Act, 1980	No
P1	Greater Visakhapatnam Municipal Corporation	21,263	Corporation office issued notice demanding advertisement fee under Section 420/421 of Andhra Pradesh Corporation Act, 1955	No
P1	Muzaffarpur Municipal Corporation	2,500	Corporation officer issued notice for not having the valid Trade license at a store, as per the provision of Section 342 of the Bihar Municipal Act, 2007.	No
P3	Judicial Magistrate 1st Class, Indore	1,000	On May 13, 2026, officials from the Kanadia Police Station visited the store for a routine verification of employee background check (BGV) reports. Because they were unavailable at the time of inspection, an FIR was registered under Section 223(a) of the Bharatiya Nyaya Sanhita (BNS), 2023. The fine has been paid and the FIR has been closed.	No

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Compounding fee	P2	Office of Sr. Insp. Legal Metrology, Mohan Nagar, Ghaziabad 0	50000	The inspector of Legal Metrology Officer, inspected a store, issued a notice dated 28.11.2025 related to the contents of the label, allegations under Section 18(1)/36(1) of the Legal Metrology Act	No
		Office of Sr. Insp. Legal Metrology, Mohan Nagar, Ghaziabad	50000	The inspector of Legal Metrology Officer, inspected a store, issued a notice dated 10.12.2025 related to the contents of the label allegations under Section 18(1)/36(1) of the Legal Metrology Act.	No
Award	P9	Saket District Courts, Delhi	6684603	The dispute originated from a claim filed by Dreamdoor against Lenskart before the Delhi International Arbitration Centre for ₹ 2.7 Cr, which included damages for the termination of the franchisee store (ST145_ Dreamdoor Ventures). Following adjudication, the arbitrator partially allowed the claimant's claim. The execution petition filed by the Claimant/ Dreamdoor. We paid an amount of 66,84,603.37/- to Dreamdoor.	No

Non-Monetary:

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	0	0	0	0
Punishment	0	0	0	0

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.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
0	0

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 adopted a Code of Conduct that incorporates anti-bribery and anti-corruption provisions applicable to all Directors, Key Managerial Personnel (KMPs), employees, and workers. The Code is available on the Company's website at: Investor Relations

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 2025-26 (Current FY)	FY 2024-25 (Previous FY)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2025-26 (Current FY)		FY 2024-25 (Previous FY)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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.

   Not Applicable.

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
Not Applicable	Not Applicable	Not Applicable

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? If Yes, provide details of the same.

   Yes. The Board has adopted a Code of Conduct that establishes a framework for identifying, disclosing, and managing actual or potential conflicts of interest. The Code requires Directors to make timely disclosures of any conflict of interest and, where applicable, abstain from participating in deliberations or decision-making in accordance with the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations.

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 product and processes to total R&D and capex investments made by the entity, respectively.

	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)	Details of improvements in environmental and social impacts
R&D	Not Applicable	Not Applicable	Not Applicable
Capex	0.16%	3.00%	• Installed a new Distributed Control System (DCS) to enhance air emission monitoring and control, thereby strengthening air pollution mitigation measures. • Deployed advanced Membrane Bioreactor (MBR)-based ETP/STP systems to improve wastewater treatment and recycling efficiency, resulting in reduced freshwater consumption. • Commissioned a 2.275 MWp captive rooftop solar power plant to increase the share of renewable energy in the Company's operations and reduce its carbon footprint.

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

   Yes. The Company has adopted measures to promote sustainable sourcing, including the procurement and use of environmentally preferable raw materials where feasible. For instance, the Company primarily uses Nylon PA 12, of which approximately 65% is bio-based. While this represents one aspect of the Company's sourcing practices, it reflects its ongoing efforts to incorporate more sustainable materials and support responsible sourcing.

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

   0.00925%

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.

Plastics (including packaging)	Lenskart is registered under the Plastic Waste Management Rules, 2016 as both a Brand Owner and an Importer of plastic packaging. In compliance with the Extended Producer Responsibility (EPR) obligations prescribed by the Central Pollution Control Board (CPCB), the Company has implemented a structured plastic waste management framework. To support its PAN-India operations, Lenskart has engaged a CPCB-authorized agency for the collection, recycling, and environmentally sound disposal of plastic waste, thereby ensuring compliance with applicable regulatory requirements and promoting responsible waste management practices.
E-waste	Lenskart has engaged Central Pollution Control Board (CPCB) authorised e-waste recyclers for the collection, transportation, and environmentally sound recycling/disposal of e-waste generated across its operational units. This ensures compliance with the applicable e-waste management regulations and supports the Company's commitment to responsible waste management.
Hazardous waste	Hazardous waste generated at both of the Company's manufacturing plants is collected by a Central Pollution Control Board (CPCB)-authorised agency and disposed of in accordance with the applicable CPCB guidelines and regulatory requirements, ensuring environmentally sound waste management practices.

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.

   Yes. Extended Producer Responsibility (EPR) is applicable to the Company with respect to plastic packaging. The Company has submitted the prescribed EPR Plan to the relevant Pollution Control Authorities and undertakes its EPR obligations in accordance with the applicable regulatory framework.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details.

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link
Not Applicable as LCA has not been undertaken yet.					

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk / concern	Action Taken
Not Applicable	Not Applicable	Not Applicable

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material
Not Applicable	

4. Of the products and packaging reclaimed at the end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed.

	FY 2025-26 (Current FY)			FY 2024-25 (Previous FY)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0	158	236	0	129	302
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

5. Reclaimed products and their packaging materials (as a percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
All Product Categories	0

The Company does not currently engage in the sale or reuse of reclaimed products or packaging materials. Accordingly, no products within any category qualify as reclaimed, and the percentage remains 0 for the reporting period.

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:

Category	% of employees 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 employees											
Male	12,841	12,841	100%	12,841	100%	Not Applicable	-	12,841	100%	12,841	100%
Female	5,943	5,943	100%	5,943	100%	5,943	100%	Not Applicable	-	5,943	100%
Total	**18,784**	**18,784**	**100%**	**18,784**	**100%**	**5,943**	**100%**	**12,841**	**100%**	**18,784**	**100%**
Other than Permanent employees											
Male	0		-		-		-		-		-
Female	0		-		-		-		-		-
Total	**0**		**-**		**-**		**-**		**-**		**-**

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	324	324	100%	324	100%	Not Applicable	-	0	0%	324	100%
Female	93	93	100%	93	100%	93	100%	Not Applicable	-	93	100%
Total	**417**	**417**	**100%**	**417**	**100%**	**93**	**100%**	**0**	**0%**	**417**	**100%**
Other than Permanent workers											
Male	2,757	2,757	100%	2,757	100%	Not Applicable	-	0	0%	2,757	100%
Female	1,036	1,036	100%	1,036	100%	1,036	100%	Not Applicable	-	1,036	100%
Total	**3,793**	**3,793**	**100%**	**3,793**	**100%**	**1,036**	**100%**	**0**	**0%**	**3,793**	**100%**

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

	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)
Cost incurred on well-being measures as a % of total revenue of the company	0.5%	0.8%

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

Benefits	FY 2025-26 (Current FY)			FY 2024-25 (Previous FY)		
	No. of employees covered as a % 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 a % 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%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	29.80%	29.8%	Y	30.45%	30.45%	Y
Others - please specify	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

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.

Yes. The Company endeavors to ensure that its offices and manufacturing facilities, including leased premises (excluding co-working spaces), are accessible to differently abled employees and workers, in line with the requirements of the Rights of Persons with Disabilities Act, 2016. Accessibility features such as ramps, lifts, and other appropriate infrastructure have been provided across these locations to facilitate ease of movement and promote an inclusive workplace. The Company continues to enhance accessibility across its workplaces through ongoing infrastructure improvements and inclusive practices.

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. Policy is available at: Code of Conduct

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%	74.5%	100%	100%
Total	**100%**	**88.8%**	**100%**	**100%**

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

Category	Yes/No (If yes, then give details of the mechanism in brief.)
Permanent Workers	Yes. A three-level escalation mechanism is established under the Code of Conduct with explicit anti-retaliation protections. Near-miss reporting, supervisor and EHS team reporting channels, and a safety suggestion system are in place.
Other than Permanent Workers	Yes. A three-level escalation mechanism is established under the Code of Conduct with explicit anti-retaliation protections. Near-miss reporting, supervisor and EHS team reporting channels, and a safety suggestion system are also available to these workers.
Permanent Employees	Yes. Three-level escalation under Code of Conduct with anti-retaliation protections. Employees may raise grievances with Reporting Manager, HR, or designated Grievance Officer.
Other than Permanent Employees	Yes. Three-level escalation under Code of Conduct with anti-retaliation protections. Employees may raise grievances with Reporting Manager, HR, or designated Grievance Officer.

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

Category	FY 2025-26 (Current FY)			FY 2024-25 (Previous FY)		
	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	**18,784**	**0**	**0%**	**14,532**	**0**	**0%**
Male	12,841	0	0%	9,968	0	0%
Female	5,943	0	0%	4,564	0	0%
Total Permanent Workers	**417**	**0**	**0%**	**339**	**0**	**0%**
Male	324	0	0%	264	0	0%
Female	93	0	0%	75	0	0%

8. Details of training given to employees and workers:

Category	FY 2025-26 (Current FY)					FY 2024-25 (Previous FY)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	12,841	12,841	100%	7,875	61.3%	9,701	9,701	100%		-
Female	5,943	5,943	100%	3,898	65.5%	4,487	4,487	100%		-
Total	**18,784**	**18,784**	**100%**	**11,773**	**62.67%**	**14,188**	**14,188**	**100%**		-
Workers										
Male	3,081	3,081	100%			2,881	2,881	100%		-
Female	1,129	1,129	100%			891	891	100%		-
Total	**4,210**	**4,210**	**100%**			**3,771**	**3,771**	**100%**		-

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

Category	FY 2025-26 (Current FY)			FY 2024-25 (Previous FY)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	12,841	8,683	67.61%	9,968	6794	68.15%
Female	5,943	3,911	65.8%	4,564	3255	71.32%
Total	**18,784**	**12,594**	**67.05%**	**14,532**	**10049**	**69.15%**
Workers						
Male	324	268	82.7%	264	140	53.03%
Female	93	84	90.32%	75	22	29.33%
Total	**417**	**352**	**84.41%**	**339**	**162**	**47.79%**

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 Company has implemented an Occupational Health and Safety Management System (OHSMS) across all departments. The system covers all manufacturing operations at its Bhiwadi and Gurgaon facilities and is designed to promote a safe and healthy workplace through systematic identification, assessment, and management of occupational health and safety risks.

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

Processes include Hazard Identification and Risk Assessment (HIRA), incident reporting and investigation, periodic safety training and awareness programmes, emergency preparedness and response, monitoring of statutory health and safety compliance, contractor safety management, and continuous monitoring and improvement of occupational health and safety performance.

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

Yes. Workers are encouraged to report actual or potential hazards through multiple channels, including (i) the near-miss reporting system, (ii) reporting to supervisors or the Environment, Health and Safety (EHS) team, and (iii) the safety suggestion system. Employees and workers are also empowered to remove themselves from situations they reasonably believe pose an imminent risk to their health or safety, without fear of retaliation or disciplinary action.

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

Yes. The Company provides health insurance and personal accident insurance coverage to employees and workers, along with access to appropriate healthcare services, as part of its commitment to employee health, safety, and well-being.

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

Safety Incident/Number	Category	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	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 implemented OHSMS covering hazard identification (HIRA), risk assessment, incident reporting, safety training, emergency preparedness, legal compliance, contractor safety management, and continuous monitoring. Workers have multiple reporting channels (near-miss reporting, supervisor reporting, EHS team, suggestion systems). Employees may remove themselves from unsafe situations without penalty. Health and accident insurance are provided across entities. Group Term Life Insurance (minimum ₹5 Lac or 1× CTC) covers permanent employees.

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

	FY 2025-26 (Current FY)			FY 2024-25 (Previous FY)		
	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	5	0		22	0	
Health & Safety	3	0		8	0	

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%*

**Assessments were carried out as part of Human Rights Assessment*

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.

    Not Applicable.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

    (A) Employees: Yes. The Company provides Group Term Life Insurance coverage to all eligible permanent employees. The sum insured is the higher of ₹5 lakh or one time the employee's annual Cost-to-Company (CTC).

    (B) Workers: Yes. The Company provides Group Term Life Insurance coverage to eligible workers. The sum insured is the higher of ₹5 lakh or one time the individual's annual Cost-to-Company (CTC)

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

    Not Applicable

3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	Not Applicable	Not Applicable
Workers	0	0	Not Applicable	Not Applicable

4. Does the entity provide transition assistance programmes to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

    Yes.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0.35%
Working Conditions	0.35%

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

    No significant risks or concerns were identified through the Company's assessment of the health and safety practices and working conditions of its value chain partners. Accordingly, no corrective actions were considered necessary during the reporting period.

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.

   The Company identifies its key stakeholder groups through a structured approach as part of its Double Materiality Assessment (DMA). The process involves understanding the Company's operations, business model, and value chain, followed by mapping relevant stakeholders based on their relationship with the Company and their potential to influence or be impacted by its activities.

   Stakeholders are identified across the value chain, including employees, customers, suppliers, investors, business partners, and other relevant groups such as media. Their inclusion is determined based on factors such as dependency on the Company, level of engagement, and exposure to environmental, social, and governance (ESG) impacts.

   The identified stakeholder groups are engaged through surveys, consultations, and discussions to capture their perspectives on key impacts, risks, and opportunities. These inputs are then evaluated alongside internal assessments to prioritise stakeholders based on the significance of their influence and the extent of their impact.

   This structured approach enables the Company to identify and prioritise key stakeholder groups for focused engagement and decision-making.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group:

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Lenskart App, Website, Retail stores, Email, Customer Care Helpline	Continuous	Product information, grievance redressal, safe usage of eyewear/ contact lenses
Investors / Shareholders	No	Email, Website, Stock Exchange Filings	Quarterly	Financial performance, governance
Employees and Workers	No	Email, Internal communications, Training sessions	Continuous	Well-being, training, grievance redressal
Communities	Yes (Beneficiaries of CSR programs)	Community Meetings via Lenskart Foundation	Annually / As per project cycle	Eye-care outreach, CSR initiatives
Value Chain Partners	No	Email, Contracts, Business meetings	As required	Business compliance, sustainability
Regulators	No	Filings, Statutory communications	As required	Compliance

Leadership Indicators

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

   The Company engages with its stakeholders on economic, environmental, and social matters through structured mechanisms such as surveys, meetings, consultations, and other engagement forums conducted by the respective business functions.

   The outcomes of these engagements, including key risks, concerns, and stakeholder expectations, are reviewed by senior management. Material matters are escalated to the Board of Directors and its Committees, including the Risk Management Committee and the Corporate Social Responsibility (CSR) Committee, as part of the Company's governance and periodic review processes.

   The Board considers stakeholder feedback while guiding the Company's strategic direction, risk management approach, and sustainability initiatives, ensuring that stakeholder perspectives are appropriately integrated into decision-making.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

   Yes. The Company undertakes stakeholder consultation as an integral part of its process for identifying, assessing, and managing material environmental, social, and governance (ESG) topics.

   As part of its Double Materiality Assessment, the Company engaged a diverse group of internal and external stakeholders–including employees, customers, suppliers, senior management, investors, and the media–through surveys and structured consultations to identify and prioritise key ESG issues.

   The insights gathered through these engagements were systematically incorporated into the Company's decision-making process by:

   - prioritizing material ESG topics;
   - assessing key risks and opportunities across the Company's operations and value chain; and
   - guiding the development of the Company's sustainability strategy, action plans, and performance metrics.

   To ensure a balanced and representative assessment, the Company applied a structured stakeholder weighting framework that considered the relevance and influence of each stakeholder group in the materiality assessment and decision-making process.

3. **Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.**

   Through the Lenskart Foundation, the Company actively engages with vulnerable and marginalized communities through a range of Corporate Social Responsibility (CSR) initiatives aimed at improving access to quality eye care and vision services.

   Key initiatives include the Child Eye Care Centre, Drishti - "Har Gaon Har Ghar", Mobile Vision Vans, Reframe India, and Facilitated Cataract Surgeries.

   These programmes primarily focus on underserved and aspirational districts, including Katihar, Gaya, and Muzaffarpur in Bihar, and Latehar and Gumla in Jharkhand, with the objective of enhancing eye health, promoting early diagnosis, and improving access to affordable vision care for communities in need.

PRINCIPLE 5: Businesses should respect and promote human rights.

Essential Indicators

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 2025-26 (Current FY)			FY 2024-25 (Previous FY)		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	18,784	18,784	100%	20,801	20,801	100%
Other than permanent	0	0	Not Applicable	0	0	Not Applicable
Total Employees	**18,784**	**18,784**	**100%**	**20,801**	**0**	**100%**
Workers						
Permanent	417	417	100%	339	339	100%
Other than permanent	3793	3793	100%	3432	3432	100%
Total Workers	**4210**	**4210**	**100%**	**3771**	**3771**	**100%**

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

Category	FY 2025-26 (Current FY)					FY 2024-25 (Previous FY)				
	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	18,784	0	0%	18,784	100%	14532	0	0%	14532	100%
Male	12841	0	0%	12841	100%	9968	0	0%	9968	100%
Female	5943	0	0%	5943	100%	4564	0	0%	4564	100%
Other than Permanent	0	0	0%	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent	417	0	0%	417	100%	339	0	0%	339	100%
Male	324	0	0%	324	100%	264	0	0%	264	100%
Female	93	0	0%	93	100%	75	0	0%	75	100%
Other than Permanent	3793	0	0%	3793	100%	3432	0	0%	3432	100%
Male	2757	0	0%	2757	100%	2616	0	0%	2616	100%
Female	1036	0	0%	1036	100%	816	0	0%	816	100%

Note: 100% of employees and workers across Lenskart, Dealskart, and Lenskart Foundation are paid at or above statutory minimum wage.

3. Details of remuneration/salary/wages, in the following format:

(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)	7	₹ 4,090,322.00	2	₹45,706,767.00
Key Managerial Personnel	2	₹ 18,450,000	0	-
Employees other than BoD and KMP	12,512	₹ 336,000	5,850	₹ 336,000
Workers	324	₹ 234,048	93	₹ 180,588

(b) Gross wages paid to females as % of total wages paid by the entity:

	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)
Lenskart	16%	19%
Dealskart	32%	33%
Lenskart Foundation	74%	84%
Tango IT Solutions	15%	12.4%

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. Designated focal points are identified under the Code of Conduct with responsibility for addressing human rights impacts.

5. **Describe the internal mechanisms in place to redress grievances related to human rights issues.**

   The Company has adopted a Code of Conduct that provides explicit protection against retaliation for individuals raising concerns in good faith and establishes a structured three-level grievance escalation mechanism. Employees may raise grievances with their Reporting Manager, Department Head, Human Resources, or the designated Grievance Officer, depending on the nature and severity of the concern.

   In addition, the Company has constituted an Internal Complaints Committee (ICC) in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH Act), to address complaints of sexual harassment in a fair, confidential, and timely manner.

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

	FY 2025-26 (Current FY)			FY 2024-25 (Previous FY)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/ Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)
Total Complaints reported under the POSH Act, 2013	10	13
Complaints on POSH as a % of female employees / workers	0.1%	0.3%
Complaints on POSH upheld	0	4

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

   The Company's Code of Conduct expressly prohibits retaliation against any employee or stakeholder who raises a concern or complaint in good faith. Complaints made under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH Act) are handled by the Internal Complaints Committee (ICC) with strict confidentiality and in accordance with applicable legal requirements.

   Employees may report concerns through their Reporting Manager, Department Head, or the Human Resources function. Where disciplinary action is warranted following due investigation, the Chief Operating Officer (COO) is responsible for taking appropriate decisions in accordance with the Company's policies and procedures.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)
   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%
Others - please specify	Not Applicable

**Assessment carried out as part of Human Rights Assessment*

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.
    Not Applicable

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.
   Not Applicable

2. Details of the scope and coverage of any Human rights due-diligence conducted.
   Not Applicable

3. Is the premise / office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?
   Yes, Lenskart premises are accessible to differently abled visitors.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	0.35%
Discrimination at workplace	0.35%
Child Labour	0.35%
Forced Labour/ Involuntary Labour	0.35%
Wages	0.35%
Others - please specify	Not Applicable

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 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 Joules or multiples) and energy intensity, in the following format:

Parameter All values in GJ	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)
From renewable sources		
Total electricity consumption (A)	10,892.98	7,721.81
Total fuel consumption (B)	0	0
Energy consumption through other sources (C) - Solar	0	0
Total energy consumed from renewable sources (A+B+C)	10,892.98	7,721.81
From non-renewable sources		
Total electricity consumption (D)	80,332.80	63,774.31
Total fuel consumption (E)	6,341.17	7,677.44
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**86,673.97**	**71,451.75**
Total energy consumed (A+B+C+D+E+F)	**97,566.95**	**79,173.56**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	144.0204 GJ/Cr.	2.51 GJ/Cr.
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	2,929.804 GJ/Cr.	20.08 GJ/Cr.
Energy intensity in terms of physical output	Not Applicable	Not Applicable
Energy intensity (optional) - the relevant metric may be selected by the entity	Not Applicable	Not Applicable

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

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.

   Not Applicable.

3. Provide details of total water withdrawn, consumed and water intensity, in the following format:

Parameter	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater	21,251.03	21,566.00
(iii) Third party water	12,425.00	13,240.00
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v)	**33,676.03**	**34,806.00**
Total volume of water consumption (in kilolitres)	33,676.03	34,806.00
Water intensity per rupee of turnover (Water consumed / Revenue from operations)	0.000005	0.000003
Water intensity per rupee of turnover adjusted for PPP	0.000101	0.000051
Water intensity in terms of physical output	Not Applicable	Not Applicable
Water intensity (optional) - the relevant metric may be selected by the entity	Not Applicable	Not Applicable

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

4. Provide details of water discharged, in the following format:

Water discharge by destination and level of treatment (in kilolitres)	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)
(i) Into Surface water - No treatment	0	0
- With treatment - please specify level of treatment	0	0
(ii) Into Groundwater - No treatment	0	0
- With treatment (STP-treated recharge)	0	0
(iii) Into Seawater - No treatment	0	0
- With treatment	0	0
(iv) Sent to third-parties - No treatment	0	0
- With treatment (ETP-treated sent to third party)	0	0
(v) Others - No treatment	0	0
- With treatment (Reuse for gardening)	0	0
Total water discharged (in kilolitres)	0	0

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

Bhiwadi and Gurgaon factory operates under Zero Liquid Discharge approach. The treated water from Sewage Treatment Plant is used for ground water recharge, while treated effluent water from Effluent Treatment Plant is reused in the processes ensuring responsible wastewater treatment management.

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

Parameter	Please specify unit	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)
NOx	kg	3,376.58	2,994.30
SOx	kg	222.04	196.90
Particulate matter (PM)	kg	237.36	210.48
Persistent organic pollutants (POP)	kg	0	0
Volatile organic compounds (VOC)	kg	0	0
Hazardous air pollutants (HAP)	kg	0	0
Others (CO)	kg	727.38	645.03

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, independent assessment was carried out by Environment Testing Lab Services Pvt. Ltd.

7. Details of Scope 1 and Scope 2 Greenhouse Gas (GHG) emissions and GHG intensity, in the following format:

Parameter	Unit	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)
Total Scope 1 emissions (Break-up of GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	586.88	989.74
- Absolute Fossil Fuel Consumption (Diesel DG sets etc.)	Litres / kWh	Diesel: 162,054.00 L PNG: 10,936.00 SCM	Diesel: 185,689.00 L PNG: 12,245.06 SCM
- Emission Factor (IPCC / actual from accredited test lab)	tCO2e / unit	From IPCC: Diesel: 0.002927375 tCO2e/L PNG: 0.001890564 tCO2e/SCM	From IPCC: Diesel: 0.002927375 tCO2e/L PNG: 0.001890564 tCO2e/SCM
- Quantity of Carbon Capture	MT	Not Applicable	Not Applicable

Parameter	Unit	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)
- GHG emissions in CO2e by process (Non-Fuel Source)	MT CO2e	0	0
- Fugitive emissions	MT CO2e	91.81	258.60
Total Scope 2 emissions (Break-up of GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	10,615.21	13,009.88
- Total Consumption of Purchased Energy (Electricity)	kWh	15,149,745	17,895,299
- Emission Factor (IPCC or actual from supplier audited certificates)	tCO2e / kWh	0.00071	0.000727
Total Scope 1 and Scope 2 emissions per rupee of turnover	-	0.0000017	0.0000010
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for PPP	-	0.0000352	0.0000203
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	Not Applicable	Not Applicable
Total Scope 1 and Scope 2 emission intensity (optional)	-	Not Applicable	Not Applicable

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. Tirkha Consultants & Advisors LLP conducted an independent assurance of the Company's Scope 1 and Scope 2 GHG emissions inventory, including the associated calculation methodology and supporting data.

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

   Yes. The Company has implemented the following initiatives to improve resource efficiency and reduce its environmental footprint:

   (a) Commissioned a 2.275 MWp captive rooftop solar power plant at its manufacturing facility to increase the use of renewable energy and reduce dependence on conventional grid electricity.

   (b) Installed an advanced Effluent Treatment Plant (ETP)/Sewage Treatment Plant (STP) with Membrane Bioreactor (MBR) technology to enhance wastewater treatment and recycling efficiency. The treated water is reused for gardening and groundwater recharge, thereby reducing freshwater consumption.

   (c) Installed a new Distributed Control System (DCS) to strengthen air emission monitoring and control, thereby mitigating air pollution and improving overall environmental performance.

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

(A) Total Waste generated (in metric tonnes):

Parameter	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)
Plastic waste (A)	211.43	115.02
E-waste (B)	4.67	3.15
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	715.15	605.13

Parameter	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)
Other Non-hazardous waste generated (H) (Break-up by composition)	1756.62	1193.85
Total (A+B+C+D+E+F+G+H)	**2687.87 MT**	**1917.15 MT**
Waste intensity per rupee of turnover	0.0000004	0.0000001
Waste intensity per rupee of turnover adjusted for PPP	0.0000081	0.0000028
Waste intensity in terms of physical output	Not Applicable	Not Applicable
Waste intensity (optional)	Not Applicable	Not Applicable

(B) For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes):

Category of waste	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)
(i) Recycled	1968.06	1312.02
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	**1968.05**	**1312.02**

(C) For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes):

Category of waste	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)
(i) Incineration	715.15	605.13
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	**715.15**	**605.13**

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, Tirkha Consultants & Advisors LLP

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.

The Company follows a systematic waste management approach that includes segregation of waste at source to facilitate appropriate handling, recycling, and disposal. Hazardous waste generated from its operations is disposed of through Central Pollution Control Board (CPCB) authorised recyclers and disposal agencies in accordance with applicable regulatory requirements. In addition, treated water from the Company's Effluent Treatment Plant (ETP) and Sewage Treatment Plant (STP) is reused for gardening at its manufacturing facilities, thereby promoting water conservation and resource efficiency. Plastic waste is managed in compliance with the Extended Producer Responsibility (EPR) provisions under the Plastic Waste Management Rules, 2016.

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:

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
1	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	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable	-	-	-	-	-

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:

Yes, the Company is compliant with applicable environmental laws.

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	Corrective action taken, if any
-	Not Applicable	-	-	-

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the area: **Bhiwadi & Gurgaon (Factory locations)**

(ii) Nature of operations: **Manufacturing (Lens, Frames & Eyewear)**

(iii) Water withdrawal, consumption and discharge:

Parameter	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	21,168	21,566
(iii) Third party water	12,820	13,345
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal	**33,988**	**34,911**
Total volume of water consumption	33,988	34,911
Water intensity per rupee of turnover	0.000005	0.000003
Water intensity (optional)		
Water discharge by destination and level of treatment (in kilolitres)	0	0
(i) Into Surface water - No treatment / With treatment	0	0
(ii) Into Groundwater - No treatment / With treatment (STP)	0	0
(iii) Into Seawater - No treatment / With treatment	0	0
(iv) Sent to third parties - No treatment / With treatment (ETP)	0	0
(v) Others - No treatment / With treatment (Reuse for gardening)	0	0
Total water discharged	**0**	**0**

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)
Total Scope 3 emissions	Metric tonnes of CO2 equivalent	112,445.53	92,383.68
Total Scope 3 emissions per rupee of turnover	tCO2e/rupee of turnover	0.0000166	0.0000167
Total Scope 3 emissions per rupee of turnover adjusted for PPP	tCO2e/rupee of turnover	0.0003377	0.0001343
Total Scope 3 emission intensity (optional)	Not Applicable		

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

   Not Applicable.

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives:

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Rooftop captive solar plant	2.275 MWp solar plant installed at factory premises for renewable electricity generation	Renewable energy consumption: 2,515,616 kWh in FY26 vs 1,604,666 kWh in FY25 (approx. 57% YoY increase)
2	ETP/STP MBR Membranes	Membrane Bio-Reactor installed to recycle water efficiently	STP treated water recharging groundwater: 14,557 KL in FY26 vs 10,530 KL in FY25
3	New DCS system	Distributed Control System installed (capex ₹ 1,02,61,217) to eliminate air pollution at factories	Controlled air emissions; NOx, SOx, PM, CO maintained within regulatory norms

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

   The Company has established a comprehensive Business Continuity Plan (BCP) and Disaster Recovery Plan (DRP) to ensure operational resilience and the timely restoration of critical business functions in the event of disruptions. The framework covers key business operations, including retail stores, warehouses, logistics, digital platforms, e-commerce operations, and customer service.

   The BCP and DRP identify and address key risks such as natural disasters, cyberattacks, information technology system failures, and physical security incidents through defined prevention, response, and recovery measures. Critical information systems are supported by cloud-based infrastructure, real-time data backups, multi-location redundancy, and established Recovery Time Objectives (RTOs) of 4-6 hours to facilitate business continuity.

   The effectiveness of the framework is reinforced through periodic reviews, biannual business continuity and disaster recovery drills, and regular testing of recovery procedures. In addition, the Company has established structured incident response and communication protocols to enable timely coordination with employees, customers, business partners, regulators, and other stakeholders during emergency situations.

6. **Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.**

   No significant adverse environmental impacts arising from the Company's value chain have been identified or quantified during the reporting period.

   The Company engages with its value chain through structured governance mechanisms, including responsible procurement practices and compliance with the Extended Producer Responsibility (EPR) framework for plastic packaging waste management. Under the EPR framework, plastic packaging waste associated with the Company's products is collected, recycled, and processed through authorised agencies in accordance with applicable regulatory requirements, ensuring environmentally sound recycling and safe end-of-life disposal. The Company also monitors measurable quantities of plastic waste processed under its EPR programme as part of its ongoing commitment to responsible resource management and regulatory compliance.

7. **Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**

   The Company has initiated ESG-based assessments of its value chain partners through a structured supplier assessment framework that evaluates key environmental parameters, including energy consumption, greenhouse gas emissions, waste management, and water stewardship. During the reporting year, ESG assessments were conducted for select key suppliers to strengthen responsible sourcing practices and enhance sustainability performance across the value chain.

   The Company is in the process of strengthening its ESG data management framework to enable comprehensive measurement and reporting of value chain performance. Accordingly, the percentage of value chain partners assessed, based on the value of procurement, is currently being developed and is not yet quantified for the reporting period.

PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

Essential Indicators

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

   1

   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	Federation of Indian Chambers of Commerce and Industry	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
During the reporting year, no adverse orders were passed against the Company by any regulatory or judicial authority relating to anti-competitive conduct.		

Leadership Indicators

1. **Details of public policy positions advocated by the entity:**

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others - please specify)	Web Link, if available
			0		

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
No project requiring SIA was undertaken in the reporting year, thus this question is not applicable to us.					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
Lenskart does not have any projects/activities that would necessitate R&R.						

3. Describe the mechanisms to receive and redress grievances of the community.

   Community grievances are received and redressed through Lenskart Foundation's community outreach programs and field teams operating in CSR project locations. Specific mechanism details.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)
Directly sourced from MSMEs/ small producers	11.87%	6.11%
Sourced directly from within the district and neighbouring districts	17.26%	20.94%

5. Job creation in smaller towns - Disclose wages paid to persons employed (including employees or workers on permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost (Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan):

Location (as per RBI classification)	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)
Rural	0%	0%
Semi-urban	0%	0%
Urban	0.05%	0.003%
Metropolitan	99.95%	99.99%

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
0	Not Applicable

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

Sr. No	State	Aspirational District	Amount spent (In ₹)
1	Bihar	Gaya	141,781
2	Bihar	Katihar	371,521
3	Bihar	Muzaffarpur	11,878
4	Jharkhand	Gumla	39,889
5	Rajasthan	Baran	28,714
6	Uttarakhand	Haridwar	340,266
7	Jharkhand	Latehar	728,127

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

   No

   (b) From which marginalized /vulnerable groups do you procure?

   Not Applicable

   (c) What percentage of total procurement (by value) does it constitute?

   Not Applicable

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
-	Not Applicable	-	-	-

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the Case	Corrective action taken
Not Applicable	-	-

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Child Eye Care Centre	35,400	100%
2	Drishti "Har Gaon Har Ghar"	460,000	100%
3	Mobile Van	18,100	100%
4	Reframe India	3,000	100%
5	Facilitated Cataract Surgeries	1000	100%

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner.

Essential Indicators

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

   The Company has established a robust multi-level consumer grievance redressal mechanism to ensure the timely and effective resolution of customer complaints and feedback. The grievance escalation framework comprises:

   - **Level 1:** Customer Care through the helpline, email, the Lenskart App, the Company's website, and other online support platforms.
   - **Level 2:** Escalation to the Customer Service Manager for unresolved or complex grievances.
   - **Level 3:** Escalation to the designated Grievance Officer for further review and resolution.

   Customer feedback is collected through multiple channels, including the Lenskart App, customer calls, emails, and messages. The grievance management system ensures that complaints are promptly logged, tracked, investigated, resolved, and communicated back to the customer within defined timelines, thereby promoting transparency, accountability, and customer satisfaction.

2. 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	93.62%
Safe and responsible usage	90.58%
Recycling and/or safe disposal	3.05%

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

	FY 2025-26 (Current FY)			FY 2024-25 (Previous FY)		
	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			-			-
Cyber-security	0	0	No data breaches reported	0	0	No data breaches reported
Delivery of essential services	Not Applicable	-	Not an essential service	Not Applicable	-	Not an essential service
Restrictive Trade Practices			-			-
Unfair Trade Practices			-			-
Other	8	6	-	9	0	-

Note: Consumer complaints reported above pertain only to cases escalated to consumer courts at a Pan-India level.

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

	Number	Reasons for recall
Voluntary recalls	0	Not Applicable
Forced recalls	0	Not Applicable

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. Web-link: https://www.lenskart.com/privacy-policy

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.

   Not Applicable.

7. Instances involving loss / breach of data of customers:

		Response
a.	Number of instances of data breaches	0
b.	Percentage of data breaches involving personally identifiable information (PII) of customers	0
c.	Instances involving loss/breach of data of customers as a % of total data breaches or cyber security events	0
d.	Impact, if any, of the data breaches	0

8. Number of days of accounts payable:

	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)
Number of days of accounts payable [(Accounts payable × 365) / Cost of goods/services procured]	107	113

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).
   (i) Company Website: www.lenskart.com
   (ii) Lenskart App (iOS & Android)
   (iii) Retail Stores (Pan-India network)

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/ or services.

   The Company provides clear directions for use, care instructions, and safety warnings on the packaging and product labels of products such as Lens Cleaner, Aqua Drop, Contact Lenses and Contact Lenses Solution. The instructions include guidance on the proper cleaning, wearing, maintenance, and storage of contact lenses to promote safe and effective use.

   Product packaging also includes important safety information, including warnings regarding potential risks associated with improper use and the recommendation to consult an eye-care practitioner where appropriate. In addition, the Company provides educational content and product usage guidance through the Lenskart App and the Company's website to enhance consumer awareness and encourage responsible product use.

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

   Not Applicable. The entity is not an essential service.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

   No. The Company does not provide product information beyond the disclosures required under applicable laws and regulatory requirements.

   The Company actively gathers customer feedback through multiple channels, including the Lenskart App, customer calls, and messages, to understand customer experience and identify opportunities for improvement. In addition, the Company conducts formal consumer satisfaction surveys to assess service quality, product performance, and overall customer satisfaction, and uses the insights gained to enhance its products, services, and customer experience.

5. Open-ness of business:

   Disclosure on concentration of purchases and sales with top suppliers and customers:

Parameter	FY 2025-26	FY 2024-25
Concentration of purchases with top 10 suppliers as % of total purchases	Not Applicable	Not Applicable
Concentration of sales with top 10 customers as % of total sales	1.14%	2.10%
Share of RPTs (Related Party Transactions) in purchases as % of total purchases	49.45%	26.11%
Share of RPTs in sales as % of total sales	1.00%	1.15%

Independent Assurance Statement to Lenskart Solutions Limited on the Business Responsibility and Sustainability Report (BRSR) for Financial Year FY 2025-26

To,
Board of Directors,
Lenskart Solutions Limited,
Ground Floor, Vipul Tech Square,
Golf Course Road, Sector 43, Gurugram,
Haryana - 122009

Lenskart Solutions Limited (hereafter referred to as 'Lenskart' or 'the Company') has commissioned Tirkha Consultants C Advisors LLP ('Tirkha', 'us' or 'we') to undertake an independent assurance of the Company's disclosures in its Business Responsibility and Sustainability Report (BRSR) for the reporting period 2025-26. The disclosures include the BRSR Core attributes as prescribed under Annexure 17A of Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.

Scope of Work and Boundary

The scope of our engagement includes a reasonable level of assurance of the nine (9) BRSR Core Attributes for the Financial Year (FY) 2025-26.

The assurance boundary covers the operations of Lenskart Solutions Limited under its direct operational control, comprising the two manufacturing facilities located at Gurugram, Haryana and Bhiwadi, Rajasthan and the Corporate Office located in Gurugram, Haryana, India. Based on the agreed scope of the engagement, a reasonable level of assurance was provided for the selected BRSR Core disclosures across these locations for FY 2025-26.

Reporting Criteria and Standards

The disclosures have been prepared by Lenskart Solutions Limited in reference to:

- Industry Standard on Reporting of BRSR Core, Circular No.: SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated Dec 20, 2024.
- BRSR Core (Annexure 17A) and BRSR reporting guidelines (Annexure 16) as per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155, dated November 11, 2024 and,
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

Assurance Methodology/Standard and Level of Assurance

This assurance engagement has been conducted in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised) – Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB). The assurance methodology applied by Tirkha Consultants C Advisors LLP is based on internationally accepted assurance principles and professional practices for evaluating non-financial information.

Responsibility of the Company

Lenskart Solutions Limited has sole responsibility for the preparation and presentation of the Business Responsibility and Sustainability Report (BRSR), including the BRSR Core disclosures. The Company is responsible for establishing and maintaining appropriate processes, systems, and internal controls for the collection, analysis, consolidation, and reporting of the information, and for ensuring the completeness, accuracy, quality, and consistency of the disclosures presented in the Report. The Company is also responsible for maintaining the integrity of its website and any BRSR-related information or disclosures published therein.

Tirkha's Responsibility

In performing this assurance engagement, Tirkha Consultants C Advisors LLP's responsibility is to the Management of Lenskart Solutions Limited. This Assurance Statement represents our independent conclusion based on the procedures performed and is intended to communicate the outcome of the assurance engagement to the Company's stakeholders. Tirkha Consultants C Advisors LLP accepts no responsibility or liability for any decisions made by any person or entity based on this Assurance Statement, except as required by the terms of our engagement with the Company.

Inherent Limitations

The assurance engagement was performed based on the information and supporting documentation provided by Lenskart Solutions Limited. The assurance is subject to the following inherent limitations:

- The procedures performed were conducted on a sample basis using professional judgement and, therefore, may not identify all errors or omissions.
- The engagement is limited to the selected BRSR Core disclosures for the defined reporting period (FY 2025-26) and the agreed assurance boundary.
- The assurance does not include an audit of financial statements or verification of financial information. Where applicable, financial data and related disclosures are based on the Company's audited financial statements prepared by its statutory auditors.
- The assurance does not cover forward-looking statements, strategic objectives, commitments, projections, opinions, or future performance targets included in the Report.
- The engagement does not include an assessment of legal or regulatory compliance, nor does it extend to information outside the agreed scope, reporting boundary, or reporting period.
- This version is more concise, avoids unnecessary legal language (such as "good faith" and the ±5% materiality statement unless specifically adopted by your methodology), and is consistent with the style commonly used in ISAE 3000 assurance statements.

Basis of our conclusion

As part of the assurance engagement, Tirkha Consultants C Advisors LLP performed the following procedures in accordance with the requirements of ISAE 3000 (Revised):

- Reviewed the selected BRSR Core disclosures and the reporting criteria adopted by the Company.
- Evaluated the design and implementation of the systems, processes, and internal controls established for the collection, consolidation, management, and reporting of the selected BRSR Core indicators, including the assessment of the reporting boundary.
- Reviewed supporting documentation and obtained evidence for the selected BRSR Core disclosures through sample-based testing and analytical procedures.
- Conducted interviews with personnel responsible for ESG data collection, consolidation, monitoring, and reporting to understand the reporting processes and corroborate the reported information.
- Performed remote and onsite verification of selected locations to assess the consistency of reported data with the underlying records and the effectiveness of the reporting processes.
- Evaluated the completeness, consistency, and accuracy of the selected BRSR Core disclosures based on the evidence obtained during the assurance engagement.

Our Conclusion

Based on our review and procedures followed for a reasonable level of assurance, Tirkha Consultants C Advisors LLP is of the opinion that, in all material aspects, the BRSR Core Key Performance

Indicators (KPIs) under 9 ESG attributes (as listed in Annexure I of this statement) for FY 2025-26 are reported in accordance with reporting requirements outlined in Industry Standard on Reporting of BRSR Core.

Our Competence, and Independence

Tirkha Consultants C Advisors LLP maintains policies and procedures to ensure the competence, integrity, objectivity, and independence of its personnel. The engagement was conducted in accordance with the ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the IESBA and the requirements of ISAE 3000 (Revised).

To the best of our knowledge, Tirkha Consultants C Advisors LLP has no relationships that could impair its independence or objectivity in relation to this engagement.

Use and distribution of Assurance statement

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, Tirkha Consultants C Advisors LLP does not assume responsibility to anyone other than company for Tirkha's work or this assurance statement. 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. The use of this assurance statement shall be governed by the terms and conditions of the contract between Tirkha and Lenskart Solutions Limited. Tirkha does not accept any liability if this assurance statement is used for any purpose other than its intended use, nor does it accept liability to any third party in respect of this assurance statement.

Sd/-
CA Hemant Kumar Gupta
COO & Authorized Signatory
Tirkha Consultants & Advisors LLP
July 6, 2026

Sd/-
Saurabh Singhal
Lead Verifier
Tirkha Consultants & Advisors LLP
July 6, 2026

ANNEXURE I

Selected ESG Performance Indicators Covered under the Reasonable Assurance Engagement

S. No.	ESG Category	ESG Indicator	Unit	Assured Value (FY 2025-26)
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	586.88
		Total Scope 2 emissions	MT of CO2e	10,615.21
		Total Scope 1 and Scope 2 emissions per rupee of turnover	MT CO2e/ Revenue from operations in ₹	0.0000017
		Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for PPP	MT CO2e/ Revenue from operations in ₹ adjusted to PPP	0.0000352
2	Water footprint	Total water consumption	KL	33,676.03
		Water consumption intensity per rupee of turnover (Water consumed / Revenue from operations)	KL/₹	0.000005
		Water intensity per rupee of urnover adjusted for PPP	KL/₹	0.000101
		Water Discharge by destination and levels of Treatment-Tertiary Treatment, through Sewage treatment plant	KL	0
3.	Energy footprint	Total energy consumed	Giga Joules (GJ)	97,566.95
		% of energy consumed from renewable sources	In % terms	11.16
		Energy intensity per rupee of turnover (Total energy	Joule/ ₹	14,402.03
		consumed / Revenue from operations)		
		Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	Joule/ ₹	292,980.40
4.	Embracing circularity - details related to waste management by the entity	Plastic waste (A)	MT	211.43
		E-waste (B)	MT	4.67
		Bio-medical waste (C)	MT	0
		Construction and demolition waste (D)	MT	0
		Battery waste (E)	MT	0
		Radioactive waste (F)	MT	0
		Other Hazardous waste. Please specify, if any. (G)	MT	715.15
		Other non-hazardous waste generated (H) (Break-up by composition)	MT	1756.62
		Total (A + B + C + D + E + F + G+H)	MT	2687.87
		Waste intensity per rupee of turnover	MT/ ₹	0.0000004
		Waste intensity per rupee of turnover adjusted for PPP	MT/ ₹	0.0000081
5.	Enhancing Employee Wellbeing and Safety	Cost incurred on well-being measures as a % of total revenue of the company	In % terms	0.5%
		Lost Time Injury Frequency Rate (LTIFR) (per one million- person hours worked)	Nos.	0
		Total recordable work-related injuries	Nos.	0
		No. of fatalities	Nos.	0
		High consequence work- related injury or ill-health (excluding fatalities)	Nos.	0

S. No.	ESG Category	ESG Indicator	Unit	Assured Value (FY 2025-26)
6.	Enabling Gender Diversity in Business	• Lenskart	%	0.16%
		• Dealskart		0.32%
		• Lenskart Foundation		0.74%
		Total Complaints on Sexual Harassment (POSH) reported	Nos.	10
		Complaints on POSH as a % of female employees / workers	%	0.1%
		Complaints on POSH upheld	Nos.	0
7.	Enabling Inclusive Development	Directly sourced from MSMEs/ small producers	%	11.87%
		Sourced directly from within the district and neighboring districts	%	17.26%
		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	0%
			Semi-urban	0%
			Urban	0.05%
			Metropolitan	99.95%
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	Nil
		Number of days of accounts payable	(Accounts payable*365) / Cost of goods/services procured	107
G.	Open-ness of business	Concentration of purchases C sales done with trading houses, dealers, and related parties Loans and advances C investments with related parties	Concentration of purchases with top 10 suppliers as % of total purchases	N/A
			Concentration of sales with top 10 customers as % of total sales	1.14%
			Share of RPTs (Related Party Transactions) in purchases as % of total purchases	49.45%
			Share of RPTs in sales as % of total sales	1.00%

Note:

** Calculation of Scope 1 GHG emissions are based on conversion factors, emission factors considered in 2006 IPCC Guidelines for National Greenhouse Gas Inventories, 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, CO2 baseline database for Indian Power Sector, version 21, November 2024 EF considered (including RES C Captive power injection into grid) is 0.71 kgCO2 per kWh.*

ANNEXURE II

Sites selected for audits

S. No.	Site	Location
1.	Corporate Office	Ground Floor Vipul Tech Square, Golf Course Road Sector 42, DLF QE, Gurgaon, Dlf QE, Haryana, India, 122002
2.	Manufacturing prescription glasses	Bhiwadi, Rajasthan C Gurugram, Haryana