BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Section A: General Disclosures

I Details of the listed entity

1	Corporate Identity Number (CIN)	L65100TN1993PLC025996
2	Name of the Listed Entity	TSF Investments Limited
3	Year of Incorporation	1993
4	Registered Office address	21, Patullos Road, Chennai 600 002
5	Corporate Address	21, Patullos Road, Chennai 600 002
6	E-mail id	investorservices@tsfinvestments.com
7	Telephone	044-28881311
8	Website	www.tsfinvestments.com
9	Financial Year reported	1st April 2025 to 31st March, 2026
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE)
11	Paid up capital	₹111.05 Cr
12	Name and contact details of the person who may be contacted in case of any queries on the BRSR report.	S. Kalyanaraman Secretary and Compliance Officer Tel-044-28881311 E-mail Id: kalyanaraman.s@tsfinvestments.com
13	Reporting boundary	Disclosures made in this report are on a standalone basis.
14	Name of Assurance Provider	M/s. Sundaram & Srinivasan Chartered Accountants, Chennai
15	Type of Assurance obtained	Reasonable Assurance for the 9 Core attributes BRSR

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	Core Investment Company	Investment in Group Companies	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	Investment in Group Companies	66	100

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	0	1	1
International	Not applicable	-	-

*The Company is a Core Investment Company and hence does not undertake any manufacturing activity.

19. Markets served by the entity:

a. No of locations:

Locations	Total
National (No. of states)	1
International (No. of countries)	Nil

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

Not applicable

c. A brief on types of customers

Not applicable

IV Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. C	% (C / A)
Employees						
1.	Permanent (D)	13	13	100	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total (D + E)	13	13	100	-	-
Workers						
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	Total (F + G)	-	-	-	-	-

b. Differently abled Employees and workers:

S.no	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. C	% (C / A)
Differently abled employees						
1.	Permanent (D)	-	-	-	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total (D + E)	-	-	-	-	-
Differently abled workers						
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	Total (F + G)	-	-	-	-	-

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	3	37.50
Key Management Personnel	3	-	-

22. Turnover rate for permanent employees and workers:

	2025-26			2024-25			2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14%	100%	21%	158%	194%	169%	32.81%	20.85%	28.96%
Permanent Workers	-	-	-	-	-	-	-	-	-

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

23. Names of holding / subsidiary / associate companies / joint ventures:

Sl. No.	Name of the holding / subsidiary / associate companies / joint ventures (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	SUNDARAM BUSINESS SERVICES LIMITED	Subsidiary	100.00%	No
2	FORGE 2000 PRIVATE LIMITED	Subsidiary	100.00%	No
3	AXLES INDIA LIMITED	Subsidiary	62.98%	No
4	THE DUNES OMAN LLC (FZC)	Associate	43.69%	No
5	TRANSENERGY PRIVATE LIMITED	Associate	42.41%	No
6	TURBO ENERGY PRIVATE LIMITED	Associate	32.00%	No
7	SUNDARAM DYNCAST PRIVATE LIMITED	Associate	26.00%	No
8	WHEELS INDIA LIMITED	Associate	23.96%	No
9	BRAKES INDIA PRIVATE LIMITED	Associate	23.57%	No
10	INDIA MOTOR PARTS & ACCESSORIES LIMITED	Associate	21.90%	No

VI CSR Details

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

(ii) Turnover (Rs. In Cr.) : ₹288.42

(iii) Net worth (Rs. In Cr.) : ₹6943.76

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, then provide web-link for grievance redresspolicy)	2025-26			2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	-	-	-	-	-	-
Investors (other than shareholders)	Yes	-	-	-	-	-	-
Shareholders	Yes	-	-	-	1	-	-
Employees and workers	Yes	-	-	-	-	-	-
Customers	Yes	-	-	-	-	-	-
Value Chain Partners	No	-	-	-	-	-	-
Others (please specify)	NA	-	-	-	-	-	-

Please refer Policy on BRSR - https://tsfinvestments.com/wp-content/uploads/2023/12/08.-Policy-on-BRR.pdf

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

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

Sl. 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 (Indicate positive or negative implications)
1	Employee Well, Being	O	The Company has taken a number of steps to ensure that its strong and loyal employee workforce is consistently provided with opportunities for empowerment, growth and an environment of well-being.	Nil	Positive Implications
2	Data Security / Privacy	R	All the services being rendered by the Company are fully dependent on technology,which exposes the Company to a high degree of cyber / information security risk.	The company has set up a robust cyber security management framework which is monitored by the IT Team. All IT security related matters are subjected to periodic Information and Internal Audit. All employees of the Company are regularly sensitised and educated on matters relating to cyber security, data privacy etc.	Negative Implications

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

	Disclosure Questions	Ethics & Transparency	Product Responsibility	Human Resources	Responsiveness to Stake-holders	Respect for Human Rights	Environment Protection	Public Policy Advocacy	Inclusive Growth	Customer Engagement
		P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and management processes									
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	N	Y	N	Y	N	N	N	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	N	Y	N	Y	N	N	N	Y
	c. Web Link of the Policies, if available	https://tsfinvestments.com/regulatory-compliance/#report_contents								
2	Whether the entity has translated the policy into procedures. (Yes / No)	Yes (to the extent applicable)								
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	N	N	Y	N	Y	N	N	N	N
4	Name of the national and international Codes /certifications / labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Not applicable								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company recognises its role in creating a positive impact in the lives of communities by identifying the core focus areas and achieving these commitments and goals through corporate social responsibility activities								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	-								

Governance, leadership, and oversight		
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure) TSF Investments Limited, promoted by the TSF group is developed from the demerged investment arm of Sundaram Finance Ltd. TSFIL is an exempted core investment company listed on the National Stock Exchange of India and is involved in making investments, primarily in automotive companies. 90% of its Investments must be in Group Companies. Significant investments include Axles India, Brakes India, Wheels India, IMPAL, Turbo Energy and TVS Holdings – leaders in their respective markets. TSFIL has two wholly woned subsidiaries, namely Sundaram Business Services Limited (SBSL) & Forge 2000 Private Limited (FORGE). SBSL provides outsourced business processing and support services. FORGE is engaged in the business of manufacturing forge components for automotive industry. M/s Axles India Limited , a subsidiary of TSFIL is a leading manufacturer of axles housings for medium and heavy commercial vehicles in the country. With its heritage dating back to 1911, TSF group's interests span the automotive and financial services sectors. Companies promoted by the TSF group have combined revenue of more than Rs 30,000 crore, over 42,000 employees, 1,200 + branches, and 36 factories. In the automotive industry, the TSF group operates across segments from component manufacturing, parts distribution, vehicle dealership and vehicle financing. The group serves marquee customers across the globe and is known for high quality design-led manufacturing. The TSF group companies are market leaders in their segments and include Brakes India, Wheels India, Axles India, Turbo Energy, IMPAL, Madras Auto Service, and Sundaram Motors. The Company has a long history of adhering to the highest standards of governance and transparency, often leading the industry in adopting regulatory and policy dispensations well ahead of timelines set by respective authorities. Sustainability objectives are an integral part of its core purpose. The Company believes that high standards of governance are a necessary imperative for serving all its stakeholders responsibly and to promote sustainability.	
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	SRI S RAVI, CEO
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.	Yes The Chief Executive Officer as stated above is in charge of the decision making on sustainability related issues.

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)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Committee of the Board									M/Q/A	-	P^	-	M/Q/ A	-	-	-	P^
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Committee of the Board									M/Q/A	-	P^	-	M/Q/A	-	-	-	P^
P^ - the engagement with employees is done on a day-to-day basis																		

		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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. However, the policies and processes are reviewed on a periodic basis by the internal audit team, risk management team, compliance team on a regular basis. Wherever applicable, the policies are also assessed and evaluated by the statutory auditors, the Board of Directors, and its committees.								

12.	If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:									
	Questions	**P 1**	**P 2**	**P 3**	**P 4**	**P 5**	**P 6**	**P 7**	**P 8**	**P 9**
	1. The entity does not consider the principles material to its business (Yes/No)	-	-	-	-	-	-	-	-	-
	2. The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	-	-	-	-	-	-	-	-
	3. The entity does not have the financial or/human and technical resources available for the task (Yes/No)	-	-	-	-	-	-	-	-	-
	4. It is planned to be done in the next financial year (Yes/No)	-	-	-	-	-	-	-	-	-
	5. Any other reason (please specify)	-	NA	-	-	-	NA	-	NA	-

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:

<table>
<tr><th>Segment</th><th>Total number of training and awareness programmes held</th><th>Topics / principles covered under the training and its impact</th><th>% of persons in respective category covered by the awareness programmes</th></tr>
<tr><td>Board of Directors</td><td rowspan="2">5</td><td>The Company conducts familiarisation Programmes to the Board of Directors in investment opportunities available to the Company, Ethical Social Governance(ESG), sustainability, valuation of investments and other accounting policies and practices adopted under the Indian Accounting Standard (IndAS), risk management practices, automotive industry, regulatory changes/ development.</td><td rowspan="2">75%</td></tr>
<tr><td>Key Managerial Personnel</td><td>The Company has a Code of Conduct for KMP which for adherence to ethical conduct, conflict of interest, transparency, safety & health of employees, etc.</td></tr>
<tr><td>Employees other than BoD and KMPs</td><td>-</td><td>-</td><td>-</td></tr>
<tr><td>Workers</td><td colspan="3">NA</td></tr>
</table>

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, in the following format:

<table>
<tr><th colspan="5">Monetary</th></tr>
<tr><th>NGRBC Principle</th><th>Name of the regulatory/ enforcement agencies / Judicial Institutions</th><th>Amount (In INR)</th><th>Brief of the Case</th><th>Has an appeal been</th></tr>
<tr><td colspan="5">Nil</td></tr>
</table>

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies / Judicial Institutions	Brief of the Case	Has an appeal been agencies/ judicial institutions
Imprisonment	Nil			
Punishment				

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
Nil	

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.**

No

5. **Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption: NIL.**

Category	2025-26	2024-25
Board of Directors	Nil	
KMPs		
Employees		
Workers		

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

Description	2025-26		2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil		Nil	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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

Nil

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:

	2025-26	2024-25
Number of days of accounts payable	0	60

Note: - Trade payables days for the current year are Nil, as the Company has discontinued its BPO business operations during the year. Consequently, there are no outstanding trade payables as at year-end. Further, balances previously classified under trade payables have been reclassified to other liabilities, in line with their revised nature and presentation requirements.

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

<table>
<tr><th>Parameter</th><th>Metrics</th><th>2025-26</th><th>2024-25</th></tr>
<tr><td rowspan="3">Concentration of Purchases</td><td>a. Purchase from trading houses as % of total purchases</td><td rowspan="8" colspan="2">Not applicable</td></tr>
<tr><td>b. No. of trading houses where purchases are made from</td></tr>
<tr><td>c. Purchases from top 10 trading houses as % of total purchases from trading houses</td></tr>
<tr><td rowspan="3">Concentration of sales</td><td>a. Sales to dealers / distributors as % of total sales</td></tr>
<tr><td>b. Number of dealers / distributors as % of total sales</td></tr>
<tr><td>c. Number of dealers / distributors as % of total sales</td></tr>
<tr><td rowspan="4">Share of RPTs in</td><td>Purchases (Purchases with related parties/ Total Purchase)</td></tr>
<tr><td>Sales (Sales with related parties/ Total Sales)</td></tr>
<tr><td>Loans & Advances (Loans & Advances given to related parties / Total Loans & Advances</td><td>-</td><td>-</td></tr>
<tr><td>Investments (Investments in related parties/ Total Investments made)</td><td>100%</td><td>100%</td></tr>
</table>

LEADERSHIP INDICATORS

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

Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
	-	

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.

   Yes.

   The Board of Directors has approved and adopted a Code of Conduct (the Code) for all the Directors which inter alia include suitable clauses to ensure effective management of conflict of interest. All the Directors affirm compliance with the Code on an annual basis to the Board.

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.

	2025-26	2024-25	Details of improvements in environmental and social impacts
R&D	Not Applicable		
Capex	Not Applicable		

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

   No

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

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.

   Although, this Principle has limited or no applicability to the Company, the following steps are effectively implemented to ensure appropriate handling of e-waste:

   1. All the End-of-Life IT Assets are identified by the respective functions and details are shared with the IT Team for scraping.
   2. The items are then bifurcated into reusable and disposable category.
   3. In respect of storage devices to be disposed of, hard disks are degaussed.

4. Disposal of all e-waste in the Company is done only through a pre-approved e-waste management agency, with whom the Company has a valid contract.

5. After examining the details of the devices to be disposed, the IT team co-ordinates with the approved e-waste management agency and takes suitable steps to dispose the devices at the agreed scrap value.

6. E-waste disposal is done by the Company once in every three months, or at such shorter intervals as may be required.

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.

Not applicable

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 in the following format?

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					

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		

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	Re-cycled or re-used input material to total material	
	2025-26	2024-25
Not Applicable		

4. **Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:**

	2025-26			2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	Not Applicable					
E-waste						
Hazardous waste						
Other waste						

5. **Reclaimed products and their packaging materials (as 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
Not Applicable	

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

Permanent Employees												
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day care facilities		
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Male	13	13	100%	13	100%	-	-	13	100%	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	13	13	100%	13	100%	-	-	13	100%	-	-
Other than Permanent Employees											
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

B . Details of measures for the well-being of workers

% of employees covered by												
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day care facilities		
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)	
Male	NA											
Female												
Total												

Other than permanent employees											
Category	Total (A)	Health Insurance		Accidental Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Male	NA										
Female											
Total											

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

	2025-26*	2024-25*
Cost incurred on well- being measures as a % of total revenue of the company	0.02%	0.07%

* Well being measures spent is calculated in line with Industry Standard note on BRSR core reporting standard. The number for FY 2024-25 is also revised accordingly. Earlier reported spent was 0.03%. The Cost Incurred on well -being includes also the Maternity and Paternity benefits given to employees

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

Benefits	2025-26			2024-25		
	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 worker	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	NA	Y	100%	NA	Y
Gratuity	100%	NA	Y	100%	NA	Y
ESI	16%	NA	Y	13%	NA	Y
Others - please specify	-	-	-	-	-	-

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 premises/offices are accessible to differently abled employees and workers.

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.**

The Company, since inception, has always followed the principle of providing equal opportunities to all persons irrespective of their physiological condition. The Company has never believed in any form of discrimination between persons who are physically fit and those with disabilities. Hence, the need to frame an equal opportunity policy has not been felt necessary.

5. **Return to work and Retention rates of permanent employees and workers that took parental leave.**

	Permanent Employees		Permanent Workers	
Gender	Return to work rate	Retention Rate	Return to work rate	Retention rate
Male	100%	100%	NA	
Female	100%	0%		
Total	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.**

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	NA
Other than Permanent Workers	
Permanent employees	Yes, The employees of the Company have been provided with the facility to raise their grievances through a Helpdesk Portal on the Human Resources Management System. The redressal process is monitored by the management and subjected to Internal Audit.
Other than Permanent Employees	NA

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

Category	2025-26			2024-25		
	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 (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)
Total Permanent Employees						
-Male	13	-	0	15	-	0
-Female	-	-	0	1	-	0
Total Permanent Workers	NA					
-Male						
-Female						

8. Details of training given to employees and workers

Category	2025-26					2024-25				
	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)
Male	13	13	100	-	-	15	15	100	-	-
Female	-	-	-	-	-	1	1	100	-	-
Total	13	13	100	-	-	16	16	100	-	-

Other than permanent employees										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

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

Category	2025-26			2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	13	13	100	15	15	100
Female	-	-	-	1	1	100
Total	13	13	100	16	16	100
Workers						
Male	NA					
Female						
Total						

Note : The percentage has been computed on the eligible employees due for annual performance review.

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 of such system.

No, There are no occupational health and safety risks considering the nature of business.

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

NOT APPLICABLE.

c) Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks?

NOT APPLICABLE.

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

Yes. All employees of the Company are covered under Group Mediclaim Insurance, Graded Life Cover and Group Personal Accident Insurance from the date of joining. All female employees of the Company are being supported with maternity leave with pay in accordance with the applicable statutory provisions.

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

Safety Incident/Number	Category	2025-26	2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	NA	NA
Total recordable work-related injuries	Employees	0	0
	Workers	NA	NA
No. of fatalities	Employees	0	0
	Workers	NA	NA
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	NA	NA

12. Describe the measures taken by the entity to ensure a safe and healthy workplace:

Refer to Point No. 10

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

	2025-26			2024-25		
	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	Nil					
Health & Safety						

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	-
Working Conditions	

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).

(A) Employees (Y/N)

Yes, The Company provides Graded Life Insurance Coverage for all employees from the date of their joining. Additionally, the Company extends the following types of support in the event of the death of an employee:

(B) Workers (Y/N)

Not Applicable

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

Verifying the dues by checking the payment challans provided by them and also in the portal.

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:

Category	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	
	2025-26	2024-25	2025-26	2024-25
Employees	NA		NA	
Workers				

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

No.

5. Details on assessment of value chain partners

Benefits	% of value chain partners (by value of business done with such partners) that were assessed
Health & Safety Practices	Nil
Working conditions	Nil

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.

Nil

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all their stakeholders

ESSENTIAL INDICATORS

1. Describe the processes for identifying key stakeholder groups of the entity.

The Company actively interacts with individuals across different sectors involved in its business operations, focusing on nurturing and upholding one of its fundamental principles: fostering strong relationships. These regular interactions serve as the primary means through which the Company identifies all key stakeholder groups.

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

Stakeholders Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/Half yearly/ Quarterly / others-please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Email	Others - Performance appraisal and rewards.	Performance appraisal and rewards.
Shareholders and other Investors	No	1. Email 2. Stock Exchange disclosures 3. Website 4. Newspaper advertisement 5. Telephonic communication	Periodic	1. Performance updates 2. Dividend / interest related intimation 3. Unclaimed dividend follow-up 4. Dematerialisation follow-up 5. Regulatory disclosures 6. General meetings / postal ballot notices 7. Other services
Regulatory Authorities	No	1. Portals of respective regulators 2. Website 3. E-mails 4. Newspaper advertisements	Monthly / Quarterly / Annually	Regulatory disclosures
Registrar and Transfer Agent	No	Others - Emails, physical meetings, website and other digital platforms	Periodic	Ensure seamless operations, data and integrity, 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.**

   -

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.**

   -

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

   -

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	2025-26			2024-25		
	Total (A)	No. of employees covered (B)	% (B/A)	Total (c)	No. of employees covered (D)	% (D/C)
EMPLOYEES						
Permanent	13	13	100	16	16	100
Other than Permanent	-	-	-	-	-	-
Total Employees	13	13	100	16	16	100
WORKERS						
Not applicable						

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

Category	2025-26					2024-25				
	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										
Male	13	-	-	13	100	15	-	-	15	100
Female	-	-	-	-	-	1	-	-	1	100
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
WORKERS										
Not applicable										

3. Details of remuneration/salary/wages

a. Median remuneration / wages

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹ in Lakhs)	Number	remuneration/ salary/ wages of respective category (₹ in Lakhs)
Board of Directors (BoD)*	5	28.20	3	19.60
Key Managerial Personnel (other than BoD)	3	38.00	-	-
Employees other than BoD and KMP	10	7.83	-	-
Workers	-	-	-	-

* Only Independent Directors are paid Commission and Sitting Fees, details of which have been provided in the Corporate Governance Report.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	2025-26	2024-25
Gross wages paid to females as % of total wages*	3.39%	7.07%

* Gross wages are calculated based on the employee's CTC (Cost to Company). For employees who have joined or exited during the period, the CTC is prorated according to the actual number of working days.

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

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

Respect for human rights is considered as one of the fundamental and core values of the Company. The Company strives to support, protect, and promote human rights to ensure fair and ethical business and employment practices are followed. There are committees and policies formed to handle grievances and complaints related to human rights issues. The Company has zero tolerance towards and prohibits all forms of child labour, slavery, forced labour, physical, sexual, psychological, or verbal abuse.

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

	2025 – 26			2024- 25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	-	-	-	-	-	NA
Discrimination at workplace	Nil		-	Nil		NA
Child Labour	Nil		-	Nil		NA
Forced Labour/ Involuntary Labour	Nil		-	Nil		NA
Wages	Nil		-	Nil		NA
Other human rights related issues	Nil		-	Nil		NA

7. **Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2023, in the following format:**

	2025-26	2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2023 (POSH)	-	-
Complaints on POSH as a % of female employee/ workers	-	-
Complaints on POSH upheld	-	-

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

The Company ensures that complainant, are adequately protected from the victimization

9. **Do human rights requirements form part of your business agreements and contracts? (Yes/No)**

No.

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	
Sexual Harassment	
Discrimination at Workplace	
Wages	
Others - please specify	

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

Not applicable

LEADERSHIP INDICATORS

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.

   No

2. Details of the scope and coverage of any Human rights due diligence conducted.

   No

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

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	NA
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
others - Please specify	

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

   Nil

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	2025-26	2024-25
From renewable sources		
Total electricity consumption (A) (Giga Joules)	-	-
Total fuel consumption (B) (Giga Joules)	-	-
Energy consumption through other sources (C) (Giga Joules)	-	-
Total energy consumption (A+B+C) (Joules) (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D)	59.73	870.33
Total fuel consumption (E)	32.12	25.21
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	91.85	895.54
Total energy consumed (A+B+C+D+E+F)	91.85	895.54
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.000000032	0.00000023
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	6.48	51.68
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

Yes, M/s Sundaram and Srinivasan, Chartered Accountants, Chennai.

Note:- The data for the previous year was computed and reported in Joules (J). During the current year, the basis of measurement has been revised to Gigajoules (GJ) for improved clarity and consistency in reporting. Accordingly, the previous year figures have been restated in Gigajoules, ensuring comparability across periods.

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. In case targets have not been achieved, provide the remedial action taken, if any.

Not applicable

3. **Provide details of the following disclosures related to water, in the following format:**

Parameter	2025-26	2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	162.63	200.16
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	162.63	200.16
Total volume of water consumption (in kilolitres)	162.63	200.16
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.000000056	0.000000052
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	11.47	11.55
Water intensity in term of Physical Output	-	-
Water intensity (optional)–the relevant metric may be selected by the entity	-	-

Note on calculation for water consumption

The quantity of water (in litres) per employee derived from the available data is in line with "National Building Code (NBC) – Bureau of Indian Standards (BIS), 2016 - Estimation of Water Requirement for Drinking and Domestic Use" which provides for "45 litres per person per working day". Total water consumption is derived considering total head count at the end of the year, total working days and water requirement per person per working day as specified above.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

Yes - by M/s Sundaram and Srinivasan, Chartered Accountants, Chennai.

4. **Provide the following details related to water discharged:**

Parameter	2025-26	2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To surface water	-	-
- No treatment	-	-
- With treatment – Please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	162.63	200.16
- With treatment – Please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – Please specify level of treatment	-	-

(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – Please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – Please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

Yes - by M/s Sundaram and Srinivasan, Chartered Accountants, Chennai.

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

   Not applicable

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

Parameter	Please specify unit	2025-26	2024-25
Nox	Kg/Year	-	-
Sox	Kg/Year	-	-
Particulate matter (PM)	Kg/Year	-	-
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-
Others – please specify		-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

Yes - by M/s Sundaram and Srinivasan, Chartered Accountants, Chennai.

7. **Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:**

Parameter	Unit	2025-26	2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	1.65	1.45
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	11.88	173.10

Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.0000000047	0.000000045
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.95	10.07
Total Scope 1 and Scope 2 emission intensity in terms of physical output		-	
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

Yes, M/s Sundaram and Srinivasan, Chartered Accountants, Chennai.

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

Not Applicable

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

Parameter	2025-26	2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	-	-
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	-	-
Other Non-hazardous waste generated (H). Please specify, if any. (Carton, White Paper, Colour Paper, Newspaper, cloth cover)	-	-
Total (A+B + C + D + E + F + G+ H)	-	-
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	-	-
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	-	-
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	**-**	**-**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	Not Applicable	
(ii) Landfilling		
(iii) Other disposal operations		
Total		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) **Yes, M/s Sundaram and Srinivasan, Chartered Accountants, Chennai.**

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 does not manufacture anything and therefore, the question of using hazardous and toxic chemicals in products and processes does not arise. As regards waste management practises of the Company, please refer the response to Essential Indicator No. 3 under Principle 2.

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 in the following format:

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.
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:

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

(ii) Nature of operations

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	2025-26	2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater		
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	-	-
-No treatment	-	-
-With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
-No treatment	-	-
-With treatment – please specify level of treatment	-	-
(iii) To Seawater		
-No treatment	-	-

-With treatment – please specify level of treatment	-	-
(iv) Sent to third parties		
-No treatment	-	-
-With treatment – please specify level of treatment	-	-
(v) Others		
-No treatment	-	-
-With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

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

Parameter	Unit	2025-26	2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	-
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note: 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 – by Sundaram and Srinivasan Chartered Accountants, Chennai

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, as per the following format:**

Sl. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
-	-	-	-

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

Yes, the Company has a robust and effective business continuity and disaster management plan. Adequate safety measures are in place to handle unforeseen hazards such as fires, flood, earthquakes, etc. As regards the IT Infrastructure, the Company has a state-of-the-art Data Centre and a Disaster Recovery Site with near real-time data replication.

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.

Nil

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

Nil

8. How many Green credits have been generated or procured:

a. By the listed entity

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners.

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	Confederation of Indian Industry	State

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 plan
Not applicable		

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
1.	-				

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

a. 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
Not Applicable					

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 Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

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

The Company's operations do not have any adverse impact on any section of the community and hence, the question of the community having grievances does not arise. However, the Company is sensitive and alert to the requirements of the Community, and it endeavours to fulfil these requirements through its CSR initiatives.

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

	2025-26	2024-25
Directly sourced from MSMEs/small producers	9.20%	19.86%
Sourced directly from within the district and neighbouring districts	100%	100%

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

Location	2025-26	2024-25
Rural	-	-
Semi-urban	-	-
Urban	-	-
Metropolitan	-	-

(Place have been categorized as per RBI Classification System based on the population from census 2011 – rural/ semi-urban/ urban/ metropolitan)

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
Not Applicable	

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

S. No	State	Aspirational District	Amount spent (In INR)
NIL			

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No) - Not applicable

(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	Laxmi Charities	No of persons - 275	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 customer grievances/complaints lodged with the Company, and which shall be acted upon by the company:**

   NOT APPLICABLE

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	Not Applicable
Safe and responsible usage	Not Applicable
Recycling and / or safe disposal	Not Applicable

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

	2025-26		Remarks	2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil					
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Others						

4. **Details of instances of product recalls on account of safety issues: Not applicable**

	Number	**Reasons for recall**
Voluntary recalls	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.**

   NA

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. **Provide the following information relating to data breaches:**

   a. Number of instances of data breaches – Nil

   b. Percentage of data breaches involving personally identifiable information of customers – Nil

   c. Impact, if any, of the data breaches – Nil

LEADERSHIP INDICATORS

1. **Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available) -** NA
2. **Steps taken to inform and educate consumers about safe and responsible usage of products and/or services. -** NA
3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services** - NA
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)** - NA

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION ("BRSR")

To the Board of Directors of TSF Investments Limited

We have undertaken to perform a reasonable assurance engagement, for TSF Investments Limited ("the company/TSFL) vide engagement letter dated 01st March 2026 in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information") in accordance with the criteria stated below. This Sustainability Information is as included in the BRSR of the Company for the year ended March 31, 2026.

Identified Sustainability Information

The Identified Sustainability Information as specified in Annexure 1 to SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, for the year ended March 31, 2026 is summarized below:

Sr. No	Attribute/Parameter	Measurement	Reference to BRSR
1	**Green-house gas (GHG) footprint –** Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	GHG (CO2e) Emission in Mn MT / KT / MT Direct emissions from organization's owned or controlled sources	Principle 6, Question 7 of Essential Indicators
	Green-house gas (GHG) footprint – Total Scope 2 emissions (Break-up of the GHG (CO2e) into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	GHG (CO2e) Emission in Mn MT / KT / MT Indirect emissions from the generation of energy that is purchased from a utility provider	Principle 6, Question 7 of Essential Indicators
	Green-house gas (GHG) footprint – GHG Emission Intensity (Scope 1 +2)	Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP Total Scope 1 and Scope 2 emissions (MT) / Total Output of Product or Services	Principle 6, Question 7 of Essential Indicators
2	**Water footprint -** Total water consumption	Mn Lt or KL	Principle 6, Question 3 of Essential Indicators
	Water **footprint –** Water consumption intensity	a. Mn Lt or KL / Rupee adjusted for PPP b. Mn Lt or KL / Product or Service	Principle 6, Question 3 of Essential Indicators
	Water footprint – Water Discharge by destination and levels of Treatment	Mn Lt or KL	Principle 6, Question 4 of Essential Indicators

3	**Energy footprint –** Total energy consumed. % of energy consumed from renewable sources	In Joules or multiples In % terms	Principle 6, Question 1 of Essential Indicators
	Energy footprint – Energy intensity	Joules or multiples / Rupee adjusted for PPP Joules or multiples / Product or Service	Principle 6, Question 1 of Essential Indicators
4	**Embracing circularity - details related to waste management by the entity** Plastic waste (A) E-waste (B) Bio-medical waste (C) Construction and demolition waste (D) Battery waste (E) Radioactive waste (F) Other Hazardous waste. Please specify, if any. (G) Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) Total waste generated ((A+B + C + D + E + F + G + H)	Kg / MT Kg / MT	Principle 6, Question 9 of Essential Indicators
	Embracing circularity - details related to waste management by the entity – Waste intensity	Kg or MT / Rupee adjusted for PPP Kg or MT / Unit of Product or Service	Principle 6, Question 9 of Essential Indicators
	Embracing circularity - details related to waste management by the entity – Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations	Kg or MT Intensity	Principle 6, Question 9 of Essential Indicators

	Embracing circularity - details related to waste management by the entity – For each category of waste generated, total waste disposed by nature of disposal method	Kg or MT Intensity	Principle 6, Question 9 of Essential Indicators
5	**Enhancing Employee Wellbeing and Safety** Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company	In % terms	Principle 3, Question 1(c) of Essential Indicators
	Enhancing Employee Wellbeing and Safety Details of safety-related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	Number of Permanent Disabilities Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) No. of fatalities	Principle 3, Question 11 of Essential Indicators
6	**Enabling Gender Diversity in Business** Gross wages paid to females as % of wages paid.	In % terms	Principle 5, Question 3(b) of Essential Indicators
	Enabling Gender Diversity in Business Complaints on POSH	Total Complaints on Sexual Harassment (POSH) reported. Complaints on POSH as a % of female employees / workers. Complaints on POSH upheld	Principle 5, Question 7 of Essential Indicators
7	**Enabling Inclusive Development** Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India	In % terms – As % of total purchases by value	Principle 8, Question 4 of Essential Indicators
	Enabling Inclusive Development a. Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost	In % terms – As % of total wage cost	Principle 8, Question 5 of Essential Indicators

8	**Fairness in Engaging with Customers and Suppliers-** a. Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events	In % terms	Principle 9, Question 7 of Essential Indicators
	Fairness in Engaging with Customers and Suppliers- b. Number of days of accounts payable	(Accounts payable *365) / Cost of goods/ services procured	Principle 1, Question 8 of Essential Indicators
9	**Open-ness of business** Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	- Purchases from trading houses as % of total purchases - Number of trading houses where purchases are made from - Purchases from top 10 trading houses as % of total purchases from trading houses - Sales to dealers / distributors as % of total sales - Number of dealers / distributors to whom sales are made - Sales to top 10 dealers / distributors as % of total sales to dealers / distributors Share of RPTs (as respective %age) in - - Purchases - Sales - Loans & advances - Investments	Principle 1, Question 9 of Essential Indicators

Our reasonable assurance engagement was with respect to the year ended March 31, 2026 information only unless otherwise stated and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR and, therefore, do not express any conclusion thereon.

In connection with our assurance on the ISI, our responsibility is to read the other information identified above when it becomes available, and in doing so, consider whether other information is materially inconsistent with the ISI, or our knowledge obtained in the assurance, or otherwise appears to be materially misstated.

Criteria

The criteria used by the company to prepare the Identified Sustainability Information is based on the International Framework, Global Reporting Initiative ("GRI") Standards, Greenhouse Gas (GHG) protocol and National Guidelines on Responsible Business Conduct ("NGRBC"). In addition, Business Responsibility and Sustainability Reporting (BRSR) as per Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 was also considered while developing this Report.

Reporting Period: April 1, 2025 to March 31, 2026

Boundary

Boundary of the report covers 's the Company's operations in India.

Management's Responsibility

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, Identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities.

Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India and have the required competencies and experience to conduct this assurance engagement.

The firm applies Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a reasonable assurance conclusion on the Identified Sustainability Information based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India. This standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information is prepared, in all material respects, in accordance with the Criteria. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

(i) Reviewed the approach to stakeholder engagement and materiality determination process and its outcomes as brought out in the Report.

(ii) Conducted interviews with selected representatives responsible for management of sustainability issues and implementation of the NGRBC Principles and carried out reviews of selected evidence to support topics and claims disclosed in the Report. We were free to choose interviewees and interviewed those with overall responsibility to deliver Company's overall sustainability objectives

(iii) Carried out Onsite verification of sustainability performance data and sample evidence related to the sampled offices of the Company to review the processes and systems for aggregating site-level sustainability information, as well as overall aggregation and consolidation of data from sites by the sustainability team at the Corporate Office at Chennai in Tamil Nadu.

(iv) Reviewed the process of reporting on BRSR requirements including Section A: General Disclosures, Section B: Management and Process Disclosures, and Section C: Principle-wise Performance Disclosures.

(v) Carried out an assessment of the processes for gathering and consolidating performance data related to the NGRBC Principles and, for sample, checked the processes of data consolidation to assess the Reliability and Accuracy of performance disclosures reported based on BRSR requirements.

(vi) An independent assessment of the reports of non-financial information against the requirements of BRSR and the guidance notes.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our reasonable assurance conclusions.

Exclusions:

Our assurance scope excludes the following and therefore we do not express a conclusion on the same:

- Operations of the Company other than those mentioned in the Identified Sustainability Information.
- Aspects of the **BRSR** and the data/information (qualitative or quantitative) other than the Identified Sustainability Information.
- Data and information outside the defined reporting period i.e. March 31, 2026
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.
- Mapping of the Report with reporting frameworks other than those mentioned in Criteria above

While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.

Opinion

Based on the procedures performed as above , and the evidences obtained, and the information and explanations given to us along with the representation provided by the management and subject to inherent limitations outlined elsewhere in this report, in our opinion the Identified Sustainability Information for the year ended March 31, 2026 (as stated under "Identified Sustainability Information") are prepared in all material respects, in accordance with the criteria.

Restriction on use

Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of the company at the request of the company solely, to assist the company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone other than the company. Our Deliverables should not be used for any other purpose or by any person other than the addresses of our Deliverables. The firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.

For **Sundaram & Srinivasan**
Chartered Accountants
FRN 004207S

S Usha
Partner
M No. 211785
UDIN: 26211785RGSQUL3078

Place: Chennai
Date: 19th May 2026