



August 27, 2026

To,
The General Manager,
Deptt of Corporate Services,
BSE Limited,
P.J. Tower, Dalal Street,
Mumbai – 400001

Equity Scrip Code : 543249
Debt Scrip Code : 976606

To,
The Vice President,
National Stock Exchange of India Limited,
Exchange Plaza,
Bandra Kurla Complex, Bandra (E)
Mumbai - 400051

Scrip Symbol: TARC

Subject: Business Responsibility and Sustainability Report for the financial year 2025-26

Dear Sir / Madam,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report (“BRSR”) of TARC Limited (“the Company”) for the financial year 2025-26 which also forms part of the Annual Report of the Company for the financial year 2025-26.

The BRSR along with the Annual Report is also available on the website of the Company at www.tarc.in.

Kindly take the same on record.

Yours Faithfully

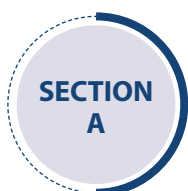
For TARC Limited

Amit
Narayan
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Amit Narayan
Date: 2026.08.27
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Amit Narayan
Company Secretary
A20094

Encl.: As above

Business Responsibility & Sustainability Report



GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity: L70100DL2016PLC390526
2. Name of the Listed Entity: TARC Limited
3. Year of incorporation: 2016
4. Registered office address: 2nd Floor, C-3, Qutab Institutional Area, Katwaria Sarai, New Delhi 110016
5. Corporate address: 2nd Floor, C-3, Qutab Institutional Area, Katwaria Sarai, New Delhi 110016
6. E-mail: tarc@tarc.in
7. Telephone: 011-41244300
8. Website: www.tarc.in
9. Financial year for which reporting is being done: Financial Year 2025-26
10. Name of the Stock Exchange(s) where shares are listed: BSE Limited, National Stock Exchange of India Limited
11. Paid-up Capital: ₹59,01,92,670
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. Ankush Vijan, sustainability@tarc.in, 011- 41244311
13. Reporting boundary - Disclosures are made on Consolidated basis (Standalone basis wherever applicable)
14. Name of assurance provider: Assurance not undertaken for this FY
15. Type of assurance obtained: Assurance not undertaken for this FY

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.	Real estate activities with own or leased property	Development of residential projects	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.	Real Estate Development	681	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	Not Applicable	4 ¹	4
International	Not Applicable	0	0

1 Note: Includes own offices of TARC Limited and project offices.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	3
International (No. of Countries)	0

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

TARC Limited caters to a diverse customer base comprising individual homeowners, Hindu Undivided Families (HUFs), and corporate entities across domestic and international markets. As a Delhi-based luxury real estate developer, the Company focuses on delivering premium residential developments that meet the expectations of customers seeking high-quality, sophisticated, and thoughtfully designed living spaces.

Through its commitment to excellence, innovation, and superior customer experience, TARC continues to strengthen its position in the luxury residential real estate segment and address the evolving needs of discerning clientele.

IV. Employees

20. Details as at the end of Financial Year: (FY 2025-26)

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
		EMPLOYEES				
1.	Permanent (D)	412	338	82.03%	74	17.96%
2.	Other than Permanent (E) ²	-	-	-	-	-
3.	Total employees (D + E)	412	338	82.03%	74	17.96%
		WORKERS ³				
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	Total workers (F + G)	-	-	-	-	-

2. TARC does not have any 'Other than Permanent' employees. Hence, in all the sections, details sought for 'Other than Permanent' employee category are not applicable to TARC.

3. All of TARC's workforce is categorized as 'Employees' and it does not have any 'Workers'. Hence in all the sections, details sought for the 'Workers' category are not applicable to TARC.

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total employees (D + E)	0	0	0	0	0

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	DIFFERENTLY ABLED WORKERS					
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	Total workers (F + G)	-	-	-	-	-

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	2	28.6%
Key Management Personnel ⁴	4	1	25%

4. Note: Key Management Personnel includes Managing Director & CEO and Whole time director, which form part of Board of Directors.

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025 - 26			FY 2024 - 25			FY 2023 - 24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	34%	35%	34%	11%	33%	11%	32%	68%	37%
Permanent Workers	-	-	-	-	-	-	-	-	-

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

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

S. 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.	TARC Infrastructure Limited	Subsidiary	100%	No
2.	BBB Realty Limited	Subsidiary	100%	No
3.	Bolt Properties Limited	Subsidiary	100%	No
4.	Echo Buildtech Limited	Subsidiary	100%	Yes
5.	Elevator Promoters Limited	Subsidiary	100%	No
6.	Elevator Properties Limited	Subsidiary	100%	No
7.	Fabulous Builders Limited	Subsidiary	100%	Yes
8.	Gadget Builders Limited	Subsidiary	100%	No
9.	Grand Buildtech Limited	Subsidiary	100%	Yes
10.	Jubilant Software Services Limited	Subsidiary	100%	Yes
11.	Kalinga Realtors Limited	Subsidiary	100%	No
12.	Park Land Construction And Equipments Limited	Subsidiary	100%	No
13.	Townsend Construction And Equipments Limited	Subsidiary	100%	No
14.	Travel Mate India Limited	Subsidiary	100%	Yes
15.	TARC Green Retreat Limited	Subsidiary	100%	Yes
16.	TARC Projects Limited	Subsidiary	100%	Yes
17.	Moon Shine Entertainment Limited*	Stepdown Subsidiary	100%	Yes
18.	High Land Meadows Limited	Subsidiary	100%	No
19.	Capital Buildcon Limited**	Stepdown Subsidiary	100%	No
20.	Krishna Buildtech Limited**	Stepdown Subsidiary	100%	No
21.	Rising Realty Limited**	Stepdown Subsidiary	100%	No
22.	Ankur Buildcon Limited**	Stepdown Subsidiary	100%	No



S. 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)
23.	Green View Buildwell Limited	Subsidiary	100%	No
24.	Capital Buildtech Limited [#]	Stepdown Subsidiary	100%	No
25.	Carnation Buildtech Limited [#]	Stepdown Subsidiary	100%	No
26.	Gagan Buildtech Limited [#]	Stepdown Subsidiary	100%	No
27.	Greatways Buildtech Limited [#]	Stepdown Subsidiary	100%	No
28.	Monarch Buildtech Limited [#]	Stepdown Subsidiary	100%	No
29.	Oriental Promoters Limited [#]	Stepdown Subsidiary	100%	No
30.	Papillon Buildcon Limited [#]	Stepdown Subsidiary	100%	No
31.	Papillon Buildtech Limited [#]	Stepdown Subsidiary	100%	No
32.	West Land Buildcon Limited [#]	Stepdown Subsidiary	100%	No
33.	Elegant Buildcon Private Limited	Subsidiary	100%	No
34.	Elegant Estates Pvt Ltd	Subsidiary	100%	No
35.	Elevator Buildtech Private Limited	Subsidiary	100%	No
36.	Grand Park Estates Pvt Ltd	Subsidiary	100%	No
37.	Grandpark Buildtech Private Limited	Subsidiary	100%	No
38.	Greenline Buildcon Private Limited	Subsidiary	100%	No
39.	Spiritual Developers Private Limited ^{##}	Stepdown Subsidiary	100%	No
40.	Greenline Promoters Private Limited	Subsidiary	100%	No
41.	Greenwood Properties Private Limited	Subsidiary	100%	No
42.	Hemkunt Promoters Private Limited	Subsidiary	100%	No
43.	Kalinga Buildtech Private Limited	Subsidiary	100%	No
44.	A-Plus Estates Private Limited ^{^^}	Stepdown Subsidiary	100%	No
45.	Novel Buildmart Private Limited	Subsidiary	100%	No
46.	Novel Housing Private Limited	Subsidiary	100%	No
47.	Oriental Meadows Limited	Subsidiary	100%	No
48.	Park Land Developers Private Limited	Subsidiary	100%	No
49.	Park View Promoters Private Limited	Subsidiary	100%	No
50.	Rapid Realtors Private Limited	Subsidiary	100%	No
51.	Roseview Buildtech Private Limited	Subsidiary	100%	No
52.	Roseview Properties Private Limited	Subsidiary	100%	No
53.	Sand Storm Buildtech Private Limited	Subsidiary	100%	No
54.	Suburban Farms Private Limited	Subsidiary	100%	No
55.	TARC Buildtech Private Limited	Subsidiary	100%	No
56.	TARC Estates Private Limited	Subsidiary	100%	No
57.	TARC Facility Management Private Limited	Subsidiary	100%	No
58.	Twenty First Developers Private Limited	Subsidiary	100%	No
59.	Niblic Greens Hospitality Private Limited	Associate	50%	No
60.	Asylum Estate LLP [§]	Stepdown Subsidiary	70%	No
61.	Gagan Promoters LLP [§]	Stepdown Subsidiary	80%	No

*Wholly owned subsidiary of TARC Projects Limited, hence a stepdown subsidiary of TARC Limited.

**Wholly owned subsidiary of High Land Meadows Limited, hence a stepdown subsidiary of TARC Limited.

[#]Wholly owned subsidiary of Green View Buildwell Limited, hence a stepdown subsidiary of TARC Limited.

^{##}Wholly owned subsidiary of Greenline Buildcon Private Limited, hence a stepdown subsidiary of TARC Limited.

^{^^}Wholly owned subsidiary of Kalinga Buildtech Private Limited, hence a stepdown subsidiary of TARC Limited.

[§]Greenline Buildcon Private Limited holds 70% and 80% stake in Asylum Estate LLP and Gagan Promoters LLP respectively, hence stepdown subsidiaries of TARC Limited.

VI. CSR Details

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

(ii) Turnover (in ₹): INR 4,546.68 lakhs

(iii) Net worth (in ₹): INR 1,09,530.88 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)	FY 2025 - 26			FY 2024 - 25		
	(If Yes, then provide web-link for grievance redress policy)	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	Yes, https://www.tarc.in/sustainability.php	0	0	-	0	0	-
Investors (other than shareholders)	Yes, investors@tarc.in	0	0	-	0	0	-
Shareholders	Yes, https://www.tarc.in/investors.php Dedicated email id: cs@tarc.in	2	0	The grievances got addressed and action was taken within the framework	14	2	The grievances got addressed and action was taken within the framework
Employees and workers	Yes, https://www.tarc.in/sustainability.php	3	0	The grievances got addressed and action taken within the framework.	2	0	The grievances got addressed and action was taken within the framework
Customers	Yes, www.tarc.in www.tarc.in/contact-us.php https://www.tarc.in/sustainability.php	0	0	-	0	0	-
Value Chain Partners	Yes, https://www.tarc.in/sustainability.php	0	0	-	0	0	-
Other (please specify)	-	-	-	-	-	-	-

**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

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 (Indicate positive or negative implications)
1.	Employee Well-Being and Development	Risk and Opportunity	Risks: Failure to effectively attract, retain, and develop talent, coupled with evolving workforce expectations, technology-driven skill gaps, and employee disengagement, may materially impact productivity, operational effectiveness, and overall business performance. Opportunities: A skilled, engaged and motivated workforce can enhance productivity, innovation, operational excellence and employer brand value.	Structured learning and development programmes, employee engagement initiatives, wellness programmes, inclusive workplace practices, performance management systems and leadership development interventions.	Positive: Higher productivity, employee engagement and retention. Negative: Increased recruitment and training costs arising from attrition.
2.	Human Rights and Ethical Governance	Risk and Opportunity	Risks: Human rights violations within operations or the value chain, ethical misconduct, and non-compliance with applicable regulations may result in reputational damage, erosion of stakeholder trust, and adverse business outcomes. Opportunities: Strong governance practices and respect for human rights can strengthen stakeholder confidence and support long-term business sustainability	Through strong governance frameworks, ethical business practices, regular compliance training, and effective grievance mechanisms, supported by ongoing monitoring across our operations and value chain.	Positive: Enhanced stakeholder confidence, brand value and business resilience. Negative: Potential legal liabilities, regulatory actions and reputational impact arising from non-compliance.

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 (Indicate positive or negative implications)
3.	Occupational Health and Safety	Risks and Opportunity	Risks: Construction and real estate operations inherently involve exposure to workplace hazards which may lead to occupational injuries, ill-health, fatalities, operational disruptions, project delays and legal liabilities if not effectively managed. Safety incidents may also affect stakeholder confidence and corporate reputation. Opportunities: A strong safety culture can improve workforce well-being, operational efficiency and stakeholder trust while strengthening alignment with leading industry practices and standards.	Adherence to recognized health and safety standards through regular internal audits and assessments. Deployment of training programmes and awareness initiatives to promote a culture of safe working practices. Commitment to achieving a “Zero Harm” workplace through the prevention of fatalities and serious incidents. Regular hazard identification and risk assessments are undertaken, followed by targeted mitigation measures. Safety requirements are integrated into operational and HR processes, including site-specific safety protocols, PPE requirements, attendance systems and monitoring mechanisms for construction and estate management teams.	Positive: Enhanced workforce productivity, reduced downtime, improved stakeholder confidence and stronger reputation. Negative: Potential costs arising from workplace incidents, regulatory penalties, compensation claims, project delays and reputational impacts.
4.	Data Protection and Privacy	Risk	Increasing digitization, technology-enabled operations, and the growing volume of customer data heighten exposure to cybersecurity threats, unauthorized access, and data breaches. These risks may adversely affect business continuity, stakeholder trust, and regulatory compliance.	Deployment of cybersecurity controls, access management mechanisms, periodic audits, employee awareness programmes and compliance with applicable data protection requirements.	Negative Implications: Potential business disruption, regulatory penalties, financial losses and reputational damage arising from data breaches or cybersecurity incidents.
5.	Regulatory Compliance	Risk and Opportunity	Risks: Evolving legal and regulatory requirements across real estate development, environmental management, labour practices, and governance may increase compliance complexities, operational risks, and regulatory exposure. Opportunities: Strong compliance practices support business continuity, investor confidence and responsible growth.	Proactive monitoring of regulatory developments, periodic compliance reviews, internal audits, employee awareness programmes and oversight through established governance frameworks.	Positive: Improved governance, operational stability, stakeholder confidence and long-term business sustainability. Negative: Financial penalties, litigation risks, project delays and reputational impacts arising from non-compliance.



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 (Indicate positive or negative implications)
6.	Climate Change and Resilience	Risk & Opportunity	Risks: The increasing frequency and severity of extreme weather events, rising temperatures, changing climatic conditions, resource constraints and evolving climate-related regulations may affect project execution, asset performance and operational continuity. Opportunities: Climate-resilient buildings, resource-efficient design and sustainable construction practices can enhance long-term asset value, operational resilience and stakeholder confidence.	Climate-related risks are mitigated through climate-resilient project design, green building practices, energy-efficient and renewable energy solutions, resource conservation initiatives, and regular assessment of climate-related risks and opportunities.	Positive: Enhanced asset resilience, operational efficiency, market attractiveness and long-term value creation. Negative: Increased adaptation costs, potential project delays and asset-related impacts arising from climate-related events.
7.	Water Stewardship	Risk & Opportunity	Risks: Water scarcity, changing rainfall patterns, increasing demand for water resources and evolving regulatory expectations may affect construction activities and long-term operations. Opportunities: Responsible water management can strengthen resource security, improve operational efficiency and support sustainable development outcomes.	Water-related risks are managed through water conservation measures, rainwater harvesting, wastewater recycling, water-efficient technologies, leak prevention initiatives, and continuous monitoring of water consumption.	Positive: Reduced resource costs, enhanced operational efficiency and improved sustainability performance. Negative: Increased operating expenses and potential project or operational disruptions arising from water scarcity or limited availability.
8.	Green Buildings	Opportunity	Increasing demand for sustainable and resource-efficient buildings provides opportunities to drive innovation, enhance environmental performance, attract environmentally conscious customers, and create long-term value.	Integration of sustainable design principles, resource-efficient technologies and green building standards, including pursuit of recognized green building certifications where feasible.	Positive: Enhanced asset value, stronger market positioning, improved resource efficiency and long-term operational benefits.
9.	Energy Efficiency	Opportunity	Growing stakeholder demand for sustainable and energy-efficient buildings creates opportunities to differentiate our projects, enhance asset value, and strengthen market competitiveness.	Improve energy performance through the deployment of LED lighting, high-efficiency HVAC systems, rooftop solar installations, solar-powered street lighting, smart energy monitoring systems, regular energy audits, and continuous energy efficiency improvement initiatives.	Positive: Lower utility costs, improved operational efficiency, reduced environmental footprint and enhanced sustainability performance.

**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	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)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://www.tarc.in/tarc_pdf/BRSR-Policy.pdf								
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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	At TARC, sustainability is embedded within the development of our residential projects. The Company aligns its projects with recognized green building standards and certifications, including LEED (Leadership in Energy and Environmental Design), IGBC (Indian Green Building Council), and GRIHA (Green Rating for Integrated Habitat Assessment). These certifications underscore TARC's commitment to incorporating sustainable design principles and environmentally responsible practices across its developments, contributing to the creation of resource-efficient and eco-friendly living environments for its customers.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	TARC is committed to embedding sustainability across its business operations and development practices. While the Company is in the process of formalizing specific ESG goals and targets, it remains aligned with India's Net Zero ambitions and is focused on advancing towards a 100% Green Building residential portfolio. By integrating high environmental standards across its developments, TARC seeks to deliver sustainable and eco-friendly living spaces while contributing to broader climate and sustainability objectives. This approach reflects the Company's commitment to responsible growth, environmental stewardship, and the creation of long-term value for stakeholders.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Aligning with our commitment to achieving a 100% Green Building Portfolio, TARC has made significant progress in aligning its projects with internationally recognized sustainability standards. To date, two of the Company's three projects have successfully achieved LEED Gold and LEED Platinum certifications. The remaining project is currently undergoing the certification process, and the Company continues to work towards meeting the required environmental performance criteria and certification standards. This progress reflects TARC's ongoing commitment to sustainable development and environmentally responsible building practices.								

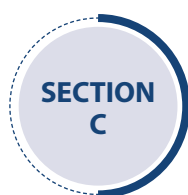


Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9									
Governance, leadership and oversight																			
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	At TARC Limited, sustainability is embedded in our approach to value creation and guides our efforts to build resilient communities and deliver long-term stakeholder value. Rooted in our core values of Sadhana, Sadachar and Sraddha, we remain committed to integrating environmental stewardship, social responsibility, and robust governance practices across our business. On the environmental front, we continued to advance our sustainable development agenda through responsible resource management, increased use of sustainable materials, and our commitment towards a 100% Green Building residential portfolio. During FY 2025-26, sustainable materials accounted for 9.44% of total material procurement, reflecting our continued focus on reducing environmental impacts and promoting sustainable construction practices. From a social and governance perspective, we remained focused on the well-being, safety, and development of our workforce while upholding the highest standards of ethics, transparency, and accountability. We maintained a strong workplace safety record with zero employee fatalities and zero lost-time injuries during the year, while continuing to strengthen our governance framework through responsible business conduct, stakeholder engagement, and effective oversight. As we move forward, we remain committed to embedding ESG principles across our operations and creating sustainable long-term value for all stakeholders																	
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Amar Sarin, Managing Director & CEO. DIN No: 00015937																	
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, Mr. Amar Sarin, Managing Director & CEO leads ESG Taskforce for 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	Yes, the review is undertaken by ESG Taskforce and follow up action was done by the Managing Director & CEO	Quarterly																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes, the review is undertaken by ESG Taskforce and follow up action was done by the Managing Director & CEO	Quarterly																	
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.		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9									
		N	N	N	N	N	N	N	N	N									

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
The entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

Not Applicable


PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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	1	BRSR, Supply Chain, ESG, Board Diversity	100%
Key Managerial Personnel	1	Training and awareness programmes were conducted on all 9 principles of BRSR including key areas of ESG, responsible supply chain practices, the Code of Conduct, prevention of sexual harassment (POSH), CSR, grievance redressal mechanisms, board diversity, biodiversity conservation, and human rights. These initiatives are designed to strengthen ethical decision-making, reinforce regulatory compliance, and foster a culture of accountability, sustainability, and responsible leadership across the organization.	100%



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
Employees other than BoD and KMPs	48	Training programmes covered a broad range of topics, including BRSR, ESG, supply chain management, the Code of Conduct, POSH, CSR, grievance redressal mechanisms, diversity and inclusion, biodiversity conservation, human rights, equal employment opportunity, workplace health and safety, data privacy and protection, anti-bribery and anti-corruption practices, sustainability, e-waste management, and technical skills development. These programmes help employees better understand their responsibilities, promote ethical and sustainable business practices, enhance workplace safety and compliance, and support continuous learning and professional growth.	73%
Workers		Not Applicable	

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 (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):**

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	-	-	0	-	-
Settlement	-	-	0	-	-
Compounding fee	-	-	0	-	-
Non-Monetary					
Imprisonment	-	-	0	-	-
Punishment	-	-	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
NA	NA
NA	NA

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 implemented an Anti-Corruption Framework and an Anti-Corruption and Anti-Bribery Policy under its BRSR Policy. Key elements of the framework include:

- Zero tolerance towards bribery, corruption, and unethical business practices;
- Compliance with applicable anti-corruption and anti-bribery laws and regulations;
- Clear mechanisms for identifying, preventing, and reporting instances of misconduct; and
- Defined standards of conduct for employees and relevant third parties.

The framework is applicable across the Company and supports responsible decision-making in all business interactions. Implementation and monitoring of the framework are overseen by the Human Resources function. Employees are encouraged to report any suspected misconduct or policy violations through the designated channels, such as their reporting manager,

HR, or the whistleblower hotline. Non-compliance with the policy may result in disciplinary action, including termination of employment, wherever applicable.

https://www.tarc.in/tarc_pdf/BRSR-Policy.pdf

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	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	Not Applicable	Not Applicable

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

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

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

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

Number of days of accounts payables	FY 2025 - 26	FY 2024 - 25
Number of days of accounts payables	1,064.53	213.35

9. 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:

Parameter	Metrics	FY 2025 - 26	FY 2024 - 25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	0	0
	b. Number of dealers /distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0	0
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0	0
	b. Sales (Sales to related parties / Total Sales)	0.02%	0.07%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	100%	100%
	d. Investments (Investments in related parties / Total Investments made)	100%	100%



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
48	Health & Safety, PPE Compliance, Work at Height Safety, Electrical Safety, Fire Safety, Emergency Preparedness, Housekeeping, Environmental Awareness, Sustainability Practices, Scaffolding Safety, BBS Training, Tower Crane Operation.	80%

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. TARC manages conflicts of interest through established processes that form part of its corporate governance framework, with an emphasis on transparency, fairness, and ethical decision-making.

The Company's Code of Conduct outlines the principles and procedures for identifying, disclosing, and managing actual or potential conflicts of interest involving Directors, management, and employees.

In relation to Board-level conflicts, Directors are required to disclose any actual or potential conflicts of interest and, where applicable, abstain from participating in discussions or decisions concerning the relevant matter.

TARC also has a Policy on Related Party Transactions, which sets out the process for the identification, review, approval, and disclosure of related party transactions. Directors who have an interest in a transaction are not permitted to participate in the deliberation or voting process related to such transactions.

Collectively, these processes support the Company's commitment to objective and transparent decision-making, while upholding high standards of corporate governance.

https://www.tarc.in/tarc_pdf/cg-2.pdf

https://www.tarc.in/tarc_pdf/BRSR-Policy.pdf

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	FY 2024 - 25	Details of improvements in environmental and social impacts
R&D	1.17%	11.41%	Engagement with third-party sustainability consultants and technology-led planning to support compliance with IGBC Pre-Certification and GRIHA standards.
Capex	9.44%	2.18%	The Company continued procuring low-carbon materials which has helped in contributing towards building sustainably.

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

Yes. Sustainable sourcing requirements are integrated into TARC's supplier engagement practices through its Supplier Code of Conduct, which outlines the standards expected from suppliers as well as their business partners.

The Code addresses a range of areas, including:

- Ethical business practices;
- Compliance with applicable laws and regulations;
- Environmental responsibility;

- Health and safety requirements;
- Fair working conditions; and
- Grievance redressal mechanisms.

Suppliers are expected to align with these requirements and address any identified implementation gaps through time-bound action plans. The Code also encourages the continuous strengthening of sustainability-related practices across the supply chain.

Where instances of non-compliance are identified, appropriate corrective actions may be undertaken. In cases involving serious violations, this may include termination of the business relationship.

Policy link: <https://www.tarc.in/sustainability.php>.

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

100%

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.

	FY 2025 - 26
Plastic (including packaging)	Not Applicable
E-waste	
Hazardous waste	
Other waste	

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.

No. Extended Producer Responsibility (EPR) is not applicable to TARC's operations, given the nature of its business as a real estate developer.

However, the Company has established processes for the responsible management of waste generated during the construction, operation, and maintenance phases of its developments. These include the recycling, reuse, and treatment of waste, as applicable, in compliance with relevant regulatory requirements.

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.
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TARC has not conducted LCA

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	Recycled or re-used input material to total material	
	FY 2025 - 26	FY 2024 - 25
Fly Ash, Reclaimed Wood Fibres and STP Water in Construction	3%	1.91%



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:

	FY 2025 - 26			FY 2024 - 25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (Including packaging)	Not Applicable ⁵			Not Applicable		
E-waste						
Hazardous waste						
Other waste						

5. Note: TARC operates in the real estate sector, focusing on the development, construction, operation and maintenance of real estate properties. Hence, reclamation of products and packaging material is not applicable due to nature of its business.

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	

TARC operates in the real estate sector, focusing on the development, construction, operation and maintenance of real estate properties. Hence, reclamation of products and packaging material is not applicable due to nature of its business.

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	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
	Permanent employees										
Male	338	0	0%	0	0%	0	0%	338	100%	0	0%
Female	74	0	0%	0	0%	74	100%	0	0%	0	0%
Total	412	0	0%	0	0%	74	17.96%	338	82.03%	0	0%
	Other than permanent employees										
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
	Permanent workers										
Male	-	-	-	-	-	-	-	-	-	-	
Female	-	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-	
	Other than Permanent workers										
Male	-	-	-	-	-	-	-	-	-	-	
Female	-	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-	

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

	FY 2025 - 26	FY 2024 - 25
Cost incurred on well- being measures as a % of total revenue of the company	0.3%	5.80%

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

Benefits	FY 2025 - 26			FY 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 workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	67%	0%	Y	65%	0%	Y
Gratuity	100%	0%	Y	100%	0%	Y
ESI	1.20%	0%	Y	2%	0%	Y
Others – National Pension Scheme	7.20%	0%	Y	4.7%	0%	Y

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. TARC's offices and developments are designed to support accessibility and inclusivity in accordance with the requirements of the Rights of Persons with Disabilities Act, 2016.

To facilitate mobility, safety, and convenience for persons with disabilities, the Company has incorporated a range of accessibility features across its premises, including:

- Designated parking spaces;
- Access ramps with appropriate width and handrails;
- Toilets for differently abled individuals in common areas; and
- Signage indicating facilities for persons with disabilities.

Accessibility within lift facilities is supported through the provision of Braille brochures, handrails, and announcement systems.

Within its residential developments, TARC has incorporated uniform floor levels and adequately sized lifts to accommodate wheelchairs and stretchers. In addition, wheelchairs and stretcher boards are made available near security areas to support accessibility and emergency preparedness requirements.



These measures are aimed at ensuring that the Company's premises remain accessible and convenient for employees, workers, residents, and visitors with disabilities.

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. TARC has implemented an Equal Opportunity Policy that is aligned with the requirements of the Rights of Persons with Disabilities Act, 2016 and reinforces the Company's commitment to equal employment opportunities and an inclusive workplace free from discrimination and harassment.

The policy applies to:

- Prospective employees;
- Current employees;
- Contractors; and
- Visitors.

Under the policy, discrimination is prohibited on the basis of race, colour, religion, sex, sexual orientation, gender identity or expression, pregnancy, age, national origin, disability, genetic information, veteran status, or any other legally protected characteristic. The policy also reflects TARC's commitment to providing equal opportunities for Persons with Disabilities (PwD).

For effective implementation, the Head of Human Resources has been designated as the Liaison Officer under the Act. Department heads and managers are responsible for promoting awareness of the policy and ensuring adherence to equal opportunity standards across the organization.

Policy link: <https://www.tarc.in/sustainability.php>

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%	0%	0%
Female	100%	100%	0%	0%
Total	100%	100%	0%	0%

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	Not Applicable
Other than Permanent Workers	Not Applicable
Permanent Employees	Employees have the option to file grievances with their supervisors, managers, or Human Resources (HR) managers, who will ensure that the matter is addressed appropriately, taking into account the specific circumstances. Additionally, employees can provide feedback or register complaints with their respective Heads of Department (HOD) or the HR Head. In line with our commitment to ethical practices, our Whistle-blower Policy ensures that employees can raise concerns about any unethical conduct without fear of retaliation.
Other than Permanent Employees	Not Applicable

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

Category	FY 2025 - 26			FY 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 (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	412	0	0%	360	0	0%
Male	338	0	0%	303	0	0%
Female	74	0	0%	57	0	0%
Total Permanent Workers	-	-	-	-	-	-
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	Total (A)	FY 2025 - 26				Total (D)	FY 2024 - 25			
		On Health and safety measures		On Skill upgradation			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	338	116	34.31%	116	34.31%	303	97	32.01%	126	41.58%
Female	74	26	35.13%	26	35.13%	57	14	24.56%	26	45.61%
Total	412	142	34.46%	142	34.46%	360	111	30.83%	152	42.22%
		Workers								
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

9. Details of performance and career development reviews of employees and workers.

Category	FY 2025 - 26			FY 2024 - 25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	338	252	74.55%	303	224	73.92%
Female	74	45	60.81%	57	39	68.42%
Total	412	297	71.22%	360	263	73.05%
Workers						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total	-	-	-	-	-	-

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. TARC has implemented a Health, Safety and Environment (HSE) management system across its operations.

The system is governed through the Company's HSE Policy, HSE rules and regulations, and Standard Operating Procedures (SOPs), and is aligned with applicable government guidelines, including the Building and Other Construction Workers (BOCW) Act, 1996 and the BOCW Central Rules, 1998.



To support effective implementation, the Company undertakes workplace hazard identification and control measures and promotes compliance with safety requirements through established processes. Regular employee awareness and training programmes are also conducted as part of the overall health and safety framework.

Through these measures, the HSE management system is intended to support safe working conditions and facilitate compliance with applicable health and safety standards across project sites and offices.

Policy Link: https://www.tarc.in/tarc_pdf/BRSR-Policy.pdf

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

TARC employs a combination of assessment, review, and inspection processes to identify work-related hazards and evaluate risks across its operations.

The Company's approach includes:

- Hazard Identification and Risk Assessments (HIRA);
- Work Safety Analysis for specific job roles; and
- Pre-Startup Safety Reviews (PSSR) conducted prior to the commencement of activities to identify job-related hazards.

Based on the findings of these assessments, measures are developed to manage identified hazards and mitigate associated risks.

In addition, periodic inspections are carried out to identify unsafe conditions and behaviours in the workplace. Health, Safety and Environment (HSE) considerations are also evaluated in coordination with the Planning and Development department to support the effective management of workplace risks throughout the Company's operations.

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

Yes. TARC has established mechanisms for the reporting and management of work-related hazards as part of its workplace safety framework.

To support this process, the Company has appointed a Safety Inspection Officer who oversees hazard reporting and facilitates the implementation of appropriate corrective actions.

The Company's approach also includes:

- Providing employees with safety training to enable the identification and reporting of potential hazards; and
- Conducting regular safety inspections through management representatives and staff to assess workplace conditions.

These inspections help identify areas requiring corrective or preventive action and support the Company's efforts to maintain a safe and secure working environment.

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

Yes. TARC provides employees with access to non-occupational medical and healthcare services as part of its employee well-being initiatives.

The Company's efforts to promote health and well-being include:

- Health awareness campaigns;
- Blood donation drives;
- Yoga sessions; and
- Programmes focused on mental health and wellness.

TARC also observes August as Health and Wellness Month, during which various activities are conducted to encourage healthy lifestyles and support overall well-being.

Additionally, National Health and Safety Week is commemorated across project sites through initiatives aimed at promoting health, safety, and awareness among employees.

Through these initiatives, the Company seeks to support the physical and mental well-being of its employees while fostering a healthy workplace culture.

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

Safety Incident/Number	Category	FY 2025 - 26	FY 2024 - 25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	Not Applicable	Not Applicable
Total recordable work-related injuries	Employees	0	0
	Workers	Not Applicable	Not Applicable
No. of fatalities	Employees	0	0
	Workers	Not Applicable	Not Applicable
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	Not Applicable	Not Applicable

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

TARC's approach to maintaining a safe and healthy workplace is guided by its Occupational Health and Safety Policy and broader Health, Safety and Environment (HSE) framework.

As part of this framework, the Company:

- Operates with the objective of achieving "Zero Harm" across its operations;
- Works towards preventing workplace incidents, lost-time injuries, and fatalities; and
- Promotes compliance with established health and safety standards across the organization.

Implementation and oversight of these measures are supported by a dedicated HSE team, which is responsible for monitoring and enforcing HSE rules and procedures in accordance with applicable laws and regulations.

Through these efforts, TARC seeks to strengthen its safety culture and support a safe and healthy working environment across its operations.

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

	FY 2025 - 26			FY 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	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

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%

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.
Corrective Actions & Safety Risk Management

TARC reported no safety-related incidents, significant risks, or hazards across its locations during the reporting period. This reflects the Company's continued focus on maintaining high standards of workplace health and safety through preventive measures, awareness programmes, and regular monitoring of workplace conditions.

While no corrective actions were required during the year, the Company continued to undertake initiatives aimed at reinforcing a strong culture of safety and preparedness across its operations.

Ongoing Safety Awareness & Training Programs

TARC conducted regular safety awareness sessions, fire drills, and first-aid training programmes to enhance employee awareness and preparedness. Safety orientation also forms an integral part of the onboarding process for all new employees.



In addition, safety-related displays and signage are placed across office and project locations to promote awareness and reinforce safe workplace practices.

Preventive Monitoring & Compliance:

The Company conducts routine safety inspections and checks to monitor workplace conditions and ensure compliance with established health and safety requirements. These inspections help verify that equipment, facilities, and workplace practices remain aligned with applicable safety standards.

Any safety-related observations or suggestions are reviewed and addressed promptly to support a safe working environment. Through its continued focus on prevention, preparedness, and compliance, TARC remains committed to maintaining a safe and healthy workplace for its employees.

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).

The Company does not maintain a formal life insurance policy or compensatory package for employees or workers in the event of death. However, management may provide ex gratia payments on a discretionary basis, taking into account the circumstances of each individual case. Any such support is determined by management and is not governed by a formal policy or predefined compensation framework.

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

TARC incorporates statutory compliance considerations into its value chain management processes through due diligence and ongoing monitoring mechanisms.

Key measures include:

- Engaging value chain partners that meet applicable compliance requirements at the time of awarding work orders; and
- Regularly monitoring adherence to statutory obligations as part of the Company's governance processes.

Where instances of non-compliance are identified, TARC, in its capacity as the principal employer, facilitates payment of the applicable statutory dues to the relevant authorities on behalf of the value chain partner, as required.

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 are 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	0	0
Workers	Not Applicable			

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)

Yes. TARC supports continued engagement with former employees by providing advisory or part-time opportunities, where appropriate, to individuals who have made significant contributions during their tenure with the Company.

This approach is intended to:

- Retain institutional knowledge and experience within the organization;
- Facilitate knowledge sharing and mentorship; and
- Support the transfer of valuable insights across teams.

Through such arrangements, the Company is able to draw upon the expertise of former employees while also providing opportunities for their continued professional engagement following retirement or separation..

5. Details on assessment of value chain partners

	% of value chain partners (by value of business done with such partners) that were assessed ⁶
Health and safety practices	100%
Working Conditions	100%

6. Note: Value chain partners include contractors and vendors engaged in construction activities.

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.

TARC addresses health and safety risks and concerns relating to value chain partners through a combination of audits, monitoring mechanisms, and contractual requirements.

As part of its management framework, the Company has established an internal audit mechanism covering construction sites, operational assets, and associated facilities. Through this process, health and safety practices and working conditions of value chain partners are reviewed periodically. Audit observations and instances of non-compliance are documented and communicated to facilitate timely closure and remediation.

The Company's review process also includes the preparation and periodic review of Corrective and Preventive Action (CAPA) reports arising from second- and third-party audits.

In addition, value chain partners are required to maintain safe working conditions in accordance with contractual requirements. Contractors operating at project sites are subject to the Company's safety policy, which covers health and safety management, risk identification, and the implementation of corrective measures across project operations.

TARC also seeks to engage partners that demonstrate strong health and safety practices.

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.

TARC follows a stakeholder identification and mapping process to determine the individuals, groups, and entities that are connected to, affected by, or have an interest in its operations, products, and services.

As part of this process, stakeholders are prioritized based on:

- Their influence on the Company; and
- The extent of the Company's impact on them.

Stakeholders are further categorized according to the nature of their relationship with the Company and classified as either internal or external.

Internal stakeholders include:

- Employees; and
- Contractual support staff.

External stakeholders include:

- Investors;
- Lenders;
- Customers;
- Channel partners;



- Suppliers and other value chain partners;
- Local communities;
- Government authorities; and
- The media.

This stakeholder mapping exercise enables TARC to engage effectively with stakeholder groups that are material to its operations and long-term business objectives..

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
Shareholders & Investors	No	TARC engages with its stakeholders through multiple communication channels to ensure timely dissemination of information and meaningful engagement. These channels include emails, investor and analyst interactions, quarterly presentations, and other periodic disclosures. The Company also conducts Annual General Meetings (AGMs) and publishes its Annual Report to provide stakeholders with updates on its performance, operations, and key developments. In addition, corporate announcements are issued from time to time to keep stakeholders informed of significant events and relevant business updates.	Ongoing	The Company seeks to provide shareholders with comprehensive and transparent information on its business performance, financial results, and key developments. Regular updates are shared on matters relating to business operations, strategic initiatives, and financial performance to support informed stakeholder engagement. TARC also provides disclosures on its sustainability initiatives, material risks, and the measures adopted to manage and mitigate such risks. In addition, shareholders are kept informed of dividend-related matters, where applicable, ensuring transparency and timely communication on key financial developments.
Employees	No	The organization fosters a vibrant work environment through the organization of cultural events and regular employee engagement activities. Communication with employees is maintained through emails and other written correspondence, ensuring transparency and clarity. Performance reviews are conducted to assess individual growth, while rewards and recognitions are offered to acknowledge exceptional contributions. In addition, the company actively participates in Corporate Social Responsibility (CSR) initiatives and promotes sustainable practices, furthering its commitment to social and environmental responsibility.	Ongoing	The organization ensures that employees are consistently updated on its goals, vision, mission, and objectives, aligning these with the broader business plans. It places a strong emphasis on learning and development, offering ample career advancement opportunities to foster growth. The company is dedicated to maintaining a safe and healthy work environment, while also promoting transparent communication and providing an effective grievance redressal mechanism. Regular performance evaluations are conducted to assess employee contributions, and rewards and recognition are offered to acknowledge and celebrate outstanding achievements.

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	The Company engages with customers through a range of communication channels, including emails, direct customer interactions, advertisements, and social media platforms. It also works with empanelled channel partners to facilitate media outreach and communication. To better understand customer expectations and experiences, TARC undertakes customer satisfaction surveys and maintains regular engagement through customer interaction initiatives and events. These channels enable the Company to gather feedback, address customer concerns, and strengthen its relationship with customers.	Ongoing	TARC focuses on creating awareness of its products and new launches while ensuring effective and responsive customer service. The Company actively engages with customers to understand their requirements and preferences, enabling it to better align its offerings with customer expectations. Customer feedback and interactions are leveraged to identify opportunities for continuous improvement across products and services. TARC also places significant emphasis on the timely resolution of customer queries and concerns, helping to enhance the overall customer experience and satisfaction.
Suppliers/ Value Chain Partners	No	TARC engages with its stakeholders through multiple communication channels, including emails, telephone interactions, and meetings. The Company also conducts Environment, Health and Safety (EHS) training programmes and regular meetings with channel partners to support ongoing engagement and information sharing. In addition, product training programmes are organized to enhance awareness and ensure that relevant stakeholders are well-informed about the Company's offerings, processes, and expectations. These interactions facilitate effective communication and help strengthen collaboration with stakeholders.	Ongoing	TARC focuses on ensuring the timely delivery of materials and execution of work in accordance with project schedules. The Company works closely with its stakeholders to optimize the deployment of resources and manpower, supporting operational efficiency and effective project delivery. Regulatory compliance remains a key focus across all activities, with an emphasis on adhering to applicable legal and statutory requirements. In addition, TARC seeks to create business opportunities, generate leads, and expand the reach of its business offerings, supporting growth and strengthening its market presence.



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
Regulatory Bodies	No	The Company maintains regular engagement with regulatory authorities through both electronic and physical correspondence to support effective communication and compliance with applicable requirements. These interactions are complemented by meetings and engagements through industry chambers, which provide a platform for dialogue, collaboration, and the exchange of relevant information. In addition, TARC shares important updates and disclosures through its Annual Report, enabling stakeholders to stay informed about the Company's performance, operations, and key developments.	Ongoing	The Company actively engages with regulatory authorities, industry bodies, and other relevant stakeholders by participating in consultations and deliberations on regulatory and policy matters. Through these interactions, TARC provides inputs and feedback on matters relevant to the industry while ensuring alignment with evolving legal and regulatory requirements. This engagement enables the Company to remain informed of regulatory developments, support compliance efforts, and contribute to discussions that shape the broader operating environment.
Communities	Yes	The Company regularly engages with local communities through meetings and interactions to understand their perspectives, discuss relevant issues, and gather feedback. These engagements form an important part of TARC's community development efforts and help foster constructive dialogue with local stakeholders. Through its social initiatives and community-focused programmes, the Company seeks to contribute positively to the communities in which it operates and support the effective identification and addressing of local needs and concerns.	Ongoing	The Company is committed to supporting sustainable livelihoods through initiatives focused on education and women's empowerment. Through these efforts, TARC seeks to create opportunities that contribute to individual and community development. The Company also promotes equality and inclusive development by enabling access to opportunities for personal and professional growth. These initiatives are aimed at generating meaningful and long-term positive outcomes for the communities in which TARC operates.

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.

Stakeholder consultation on economic, environmental, and social topics is facilitated through engagements led by TARC's ESG leadership team. These interactions provide inputs on areas of shared interest and support the identification of matters relevant to the Company's sustainability agenda.

The consultation process includes:

- Engagement with stakeholders on economic, environmental, and social matters;
- Identification of key focus areas and stakeholder inputs; and
- Development of recommendations arising from these consultations.

The findings and recommendations generated through the engagement process are presented to the ESG Task Force for review and consideration. The ESG Task Force also receives periodic project-specific updates relating to economic, environmental, and social matters to support oversight and decision-making.

Feedback and guidance received through this review process are subsequently incorporated into the planning and implementation of relevant initiatives, helping align actions with the Company's sustainability objectives and business priorities.

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. Stakeholder consultation is an integral part of TARC's approach to understanding and managing environmental and social topics.

The Company engages with stakeholders during the planning and implementation of programmes and projects to gather perspectives on their needs, priorities, and areas of concern.

Key stakeholder engagement activities undertaken by TARC include:

- Community surveys;
- Key informant interviews; and
- Focus group discussions

The feedback gathered through these consultations is considered during the design and implementation of relevant programmes and initiatives. This helps the Company address environmental and social concerns in a manner that is responsive to stakeholder needs, while supporting informed decision-making and ongoing engagement with the communities in which it operates.

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

TARC engages with vulnerable and marginalized stakeholder groups through its Local Business Development Team, which maintains interactions with communities located in and around the Company's operational areas.

These engagements enable the Company to:

- Understand local needs, concerns, and priorities; and
- Gather feedback directly from community members.

The insights received through these interactions are considered during the planning and implementation of relevant initiatives. This helps ensure that programmes are designed in a manner that responds to identified community requirements and local challenges.

Through this ongoing engagement process, TARC seeks to support initiatives that create positive outcomes for the communities it serves while maintaining meaningful relationships with its stakeholders.

**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			FY 2024 – 25		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees⁷						
Permanent	412	380	92.23%	360	300	83.33%
Other than permanent	-	-	-	0	0	0
Total Employees	412	380	92.23%	360	300	83.33%
Workers						
Permanent	-	-	-	-	-	-
Other than permanent	-	-	-	-	-	-
Total Workers	-	-	-	-	-	-

7. Note: POSH Trainings are considered as Human Rights Trainings here

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

Category	FY 2025 – 26					FY 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	412	0	0%	412	100%	360	0	0	360	100%
Male	338	0	0%	338	100%	303	0	0	303	100%
Female	74	0	0%	74	100%	57	0	0	57	100%
Other than Permanent	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
		Workers								
Permanent	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

3. Details of remuneration/salary/wages

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)	1	12,000,000	1	6,000,000
Key Managerial Personnel ⁸	3	48,71,100	1	6,000,000
Employees other than BoD and KMP	338	4,64,636	74	4,36,389
Workers	Not Applicable			

8. Note: Key Management Personnel includes Managing Director & CEO and Wholtime director, which form part of Board of Directors.

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

	FY 2025 – 26	FY 2024 - 25
Gross wages paid to females as % of total wages	14.9%	10%

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. TARC has designated the Human Resource Department as the primary contact point for addressing human rights-related concerns arising from its operations.

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

TARC has established internal mechanisms to address and resolve grievances related to human rights issues. The Human Resource Department serves as the primary channel for receiving and addressing such concerns. Employees and other stakeholders may raise grievances through the HR helpdesk, the Company's open-door policy, or designated grievance officers.

The Human Resource Head is responsible for reviewing and addressing grievances through a structured process that emphasizes confidentiality, fairness, and timely resolution. Matters that cannot be resolved at this level are escalated to senior management for further review and appropriate action.

The Company has also constituted an Internal Committee (IC) to address complaints relating to the prevention of sexual harassment (POSH) in accordance with applicable legal requirements. In addition, anonymous reporting mechanisms are available to encourage the reporting of concerns without fear of retaliation.

To support awareness of these mechanisms, TARC conducts periodic training programmes covering employee rights and grievance redressal procedures in line with its Human Rights Policy and the principles of the International Labour Organization (ILO). Through these measures, the Company seeks to promote a workplace founded on dignity, respect, and fair treatment.

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

	FY 2025 – 26			FY 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
Sexual Harassment Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour / Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA



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

	FY 2025 – 26	FY 2024 – 25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

TARC has established mechanisms to ensure that employees can report concerns relating to discrimination, harassment, misconduct, or other workplace grievances without fear of adverse consequences. The Company maintains a zero-tolerance approach towards discrimination, harassment, victimization, and retaliation, and is committed to ensuring that complaints are addressed in a fair, impartial, and timely manner.

- 1. Confidential Handling:** All complaints are handled with strict confidentiality to safeguard the identity, privacy, and dignity of the complainant throughout the grievance redressal process.
- 2. Non-Retaliation Commitment:** The Company is committed to ensuring that no employee is subjected to victimization, retaliation, or penalization for raising a concern, filing a complaint, or participating in an investigation.
- 3. Internal Committee (IC):** TARC has constituted a legally compliant, gender-neutral Internal Committee (IC) to address complaints relating to workplace harassment and to ensure that grievances are reviewed and resolved through a fair and impartial process.
- 4. Whistle-Blower Mechanism:** The Company has established a comprehensive Whistle-Blower Policy that enables employees to report concerns, impropriety, misconduct, or breaches directly to the Chief Financial Officer or the Audit Committee. Upon receipt of a complaint, an inquiry is initiated to gather relevant information and evidence and ascertain the facts of the matter. Where misconduct is established, appropriate action is taken based on the findings of the investigation.
- 5. Awareness and Sensitization:** The Company conducts regular awareness and sensitization programmes to educate employees on their rights, the provisions of the POSH Act, and the available grievance redressal mechanisms, thereby encouraging a safe and informed reporting environment.
- 6. Respect and Dignity at Workplace:** TARC promotes a workplace culture founded on dignity, respect, and fair treatment. All employees are expected to uphold these principles and ensure that no hostile, discriminatory, or biased behaviour is directed towards individuals who raise concerns.

Through these measures, TARC seeks to foster an environment in which employees feel secure, supported, and empowered to report concerns, while ensuring that grievances are addressed fairly and without fear of retaliation.

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

Yes. Human rights considerations are embedded within TARC's business practices and are reflected in its contractual and commercial arrangements.

The Company's approach includes:

- Requiring business agreements to comply with applicable laws and regulations, including those relating to human rights; and
- Reviewing agreements to ensure alignment with relevant legal and ethical standards.

TARC also expects its business relationships to be conducted in a manner that upholds the principles of dignity, fairness, and responsible business conduct.

Through these requirements and review processes, the Company seeks to maintain its commitment to respecting human rights across its operations and business engagements.

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%

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.

Based on the assessments conducted, no significant risks or concerns were identified that required immediate corrective action. The internal health and safety audits reflected satisfactory compliance across parameters, including working conditions, emergency readiness, and employee well-being.

Leadership Indicators

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

TARC is committed to providing a safe, respectful, and positive work environment where employees have access to appropriate channels for raising workplace concerns. During the reporting period, no human rights grievances or complaints resulted in the modification or introduction of business processes.

However, as part of its ongoing commitment to strengthening human rights practices, the Company has undertaken several proactive enhancements to its internal policies and procedures during the financial year, including:

1. **Enhanced Awareness and Accessibility:** Human rights provisions and grievance redressal procedures have been further integrated into employee induction programmes, policy documents, and internal communication channels to improve employee awareness of their rights and the available reporting mechanisms.
2. **Strengthened Policy Framework:** The Company's Code of Conduct has been updated to reinforce expectations relating to dignity, equality, and respectful workplace behaviour. In addition, a dedicated channel has been established for the confidential reporting of human rights concerns.
3. **Improved Oversight and Accountability:** Senior management and directors are required to provide annual affirmations of compliance with the Code of Conduct. The implementation of the Human Rights Policy and Code of Conduct is also periodically reviewed to identify potential gaps and support timely corrective action, where required.

These enhancements embody TARC Limited's core values of **Sadhna, Sadachar, and Sraddha**, underscoring our dedication to creating a respectful, fair, and equitable environment for all stakeholders.

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

TARC undertakes ongoing oversight of compliance with applicable human rights laws, labour laws, and regulatory requirements across its operations.

The scope of this review includes:

- Employment practices; and
- Compliance with relevant labour laws and regulatory requirements.

In addition to internal monitoring activities, the Company is subject to annual audits conducted by external agencies covering various aspects of its business operations. These audits include reviews of employment practices and compliance with applicable labour regulations and assist in identifying potential human rights-related risks and areas for improvement.

Any observations arising from internal reviews or external audits are addressed through appropriate corrective measures. The implementation of such measures is subsequently monitored to support continued compliance with the Company's human rights commitments and applicable legal requirements.

**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. TARC's offices, developments, and associated facilities are designed to support accessibility in accordance with the requirements of the Rights of Persons with Disabilities Act, 2016.

Key accessibility features incorporated across the Company's premises include:

- Designated parking spaces;
- Access ramps with appropriate width and handrails;
- Toilets designed for differently abled individuals in common areas; and
- Signage indicating accessibility facilities.

To further enhance accessibility, lift facilities are equipped with Braille brochures, handrails, and announcement systems.

Within its residential developments, TARC has also incorporated uniform floor levels and adequately sized lifts to accommodate stretchers. In addition, wheelchairs and stretcher boards are available near security areas to support accessibility and emergency preparedness.

Through these arrangements, the Company seeks to maintain an accessible, safe, and inclusive environment for employees, residents, visitors, and other stakeholders.

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	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Wages	100%

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

No significant risks or concerns were identified from assessments of value chain partners on human rights related issues.

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	FY 2025 - 26	FY 2024 - 25
From renewable sources		
Total electricity consumption (A) (GJ)	0	0
Total fuel consumption (B) (GJ)	0	0
Energy consumption through other sources (C) (GJ)	0	0
Total energy consumed from renewable sources (A+B+C) (GJ)	0	0
From non-renewable sources		
Total electricity consumption (D) (GJ)	9,031.70	4,091.70
Total fuel consumption - Diesel - DG, Company owned and leased vehicle consumption (E) (GJ)	935.81	749.45
Energy consumption through other sources (F) (GJ)	0	0
Total energy consumed from non-renewable sources (D+E+F) (GJ)	9,967.50*	4,841.15

Parameter	FY 2025 – 26	FY 2024 – 25
Total energy consumed (A+B+C+D+E+F) (GJ)	9,967.50*	4,841.15
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0000015	0.000012
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP) ⁹	0.000000073	0.00026
Energy intensity in terms of physical output	-	-
Energy intensity (optional)	-	-

9. Note: The turnover has been adjusted to the Purchasing Power Parity prices as published by the International Monetary Fund (IMF) for FY24-25 and FY25-26.

***Note: Compared to the previous year, the reported data increased due to the commencement of handover and operational activities at TARC Tripundra following the receipt of its Occupancy Certificate (OC).**

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.

No.

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	FY 2025 – 26	FY 2024 – 25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water – (Drinking Water)	87.82	284
(iv) Seawater / desalinated water	0	0
(v) Water from municipal corporation (Third Party Construction Water)	23,241.96	4,983
(vi) Water Bottles / Aquaguard (Ltr X number of bottle) (KL)	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	23,329.77*	5,267
Total volume of water consumption (in kilolitres)	23,329.77*	5,267
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	0.0000035	0.000014
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.00000017	0.00028
Water intensity in terms of physical output	-	-
Water intensity (optional)	-	-

***Note: Water withdrawal and consumption were higher than the previous year, driven by increased construction activity at the TARC Ishva and TARC Tripundra projects.**

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.

No

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

Parameter	FY 2025 – 26	FY 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	-	-
- 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) If yes, name of the external agency.

No.

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

No. TARC has not implemented a Zero Liquid Discharge mechanism.

The Company manages wastewater through the installation of wastewater treatment plants across its operations. Water treated through these facilities is subsequently utilized for:

- Flushing systems; and
- Horticultural purposes.

This approach enables the reuse of treated wastewater for operational requirements within the Company's developments.

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	FY 2024 – 25
NOx	(mg/ Nm ³)	180.27	30.5
SOx	(mg/ Nm ³)	24.6	12.4
Particulate matter (PM)	(mg/ Nm ³)	45.07	140.05
Persistent organic pollutants (POP)	(mg/ Nm ³)	-	-
Volatile organic compounds (VOC)	(mg/ Nm ³)	-	-
Hazardous air pollutants (HAP)	(mg/ Nm ³)	-	-

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.

No.

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

Parameter	Unit	FY 2025 – 26	FY 2024 – 25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) ¹⁰	Metric tonnes of CO ₂ equivalent	78.98	55.88
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) ¹¹	Metric tonnes of CO ₂ equivalent	1,781.25	826.31
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes CO ₂ e/ INR	0.00000028	0.0000023
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)	Metric tonnes of CO ₂ e/ INR	0.000000014	0.000047
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes CO ₂ e/t	-	-
Total Scope 1 and Scope 2 emission intensity (optional)	Metric tonnes of CO ₂ e/ INR	-	-

10. Note: TARC's Scope 1 GHG emissions include emissions from stationary and mobile combustion of fuels consumed including Diesel.

11. Note: TARC's Scope 2 GHG include emissions from the generation of purchased electricity i.e. electricity purchased from grid

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.

No

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

Yes. TARC has implemented a range of measures aimed at reducing greenhouse gas (GHG) emissions through enhanced energy efficiency, greater use of renewable energy, and the adoption of resource-efficient technologies across its operations and developments.

The Company's initiatives in this area include:

Energy Efficiency Measures

- Transition to LED lighting across project sites, corporate offices, and site cabins;
- Installation of high-efficiency VRV/VRF systems and energy-rated HVAC equipment in new developments; and
- Periodic energy audits to identify opportunities for energy performance improvement and implementation of corrective measures.

Energy Optimization Initiatives

- Introduction of auto-sensor-based lift controls; and
- Deployment of pressure-controlled pumping systems, particularly in high-rise developments.

Renewable Energy Initiatives

- Rooftop solar installations at flagship projects such as TARC Tripundra;
- Incorporation of solar street lighting across gated communities and commercial landscapes; and
- Evaluation of solar water heating systems for selected residential developments.

Technology and Resource Efficiency Measures

- Adoption of Building Information Modeling (BIM);
- Use of smart-controlled MEP systems;
- Implementation of precast and modular construction techniques; and



- Exploration of low-carbon materials and smart-enabled green building solutions in collaboration with third-party sustainability consultants to support compliance with IGBC and GRIHA standards.

Collectively, these initiatives have contributed to:

- Reducing energy consumption by approximately 20%;
- Lowering grid dependency by 10-12%;
- Reducing project execution timelines by 15-20%; and
- Decreasing material wastage by approximately 10%.

These efforts support TARC's broader climate and sustainability objectives.

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

Parameter	FY 2025 – 26	FY 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. (Break-up by composition i.e. by materials relevant to the sector)	-	-
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 (kg/ton)	-	-
Waste intensity (optional)	-	-
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	-	-
(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) If yes, name of the external agency.

No

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.

TARC's waste management approach focuses on waste minimization, recycling, and the responsible handling of waste generated across its operations.

Key elements of the Company's waste management system include:

- Segregation of waste at source;
- Management of different waste streams through established collection, handling, and disposal practices; and
- Responsible disposal of non-recyclable waste.

To support effective implementation, TARC periodically conducts audits and reviews to:

- Monitor waste generation trends;
- Evaluate the effectiveness of waste management processes; and
- Identify opportunities for improvement.

The Company also promotes recycling initiatives for materials such as paper, cardboard, and electronic waste, supporting resource conservation and responsible waste management practices.

Through responsible resource use, waste minimization efforts, and adherence to applicable waste management requirements, TARC seeks to reduce the environmental impact of its operations. These practices are aligned with the Company's sustainability objectives and commitment to sustainable development.

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			

12. Note: TARC has no operations near ecologically sensitive areas.

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
TARC Ishva	EC25B3813HR5364924N	26/12/2025	Yes	Yes	-

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, TARC adheres to all applicable environmental laws, regulations, and standards in India

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
Nil				



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	FY 2025 – 26	FY 2024 – 25
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water (Construction Water from Tanker and Drinking Water)	23,329.77	5,267
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	23,329.77*	5,267
Total volume of water consumption (in kilolitres)	23,329.77*	5,267
Water intensity per rupee of turnover (Water consumed / turnover)	0.0000035	0.000013
Water intensity (optional)	-	-
(i) Into Surface water	-	-
-- No treatment	-	-
-- With treatment- please specify level of treatment	-	-
(ii) Into Groundwater	-	-
-- No treatment	-	-
-- With treatment- please specify level of treatment	-	-
(iii) Into 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: Water withdrawal and consumption were higher than the previous year, driven by increased construction activity at the TARC Ishva and TARC Tripundra projects.**

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.

No.

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

Parameter	Unit	FY 2025 – 26	FY 2024 – 25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	TARC has not undertaken Scope 3 calculation	
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional)			

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.

No

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.

We do not have any projects in ecologically sensitive areas.

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:

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Energy Efficiency Measures	1. Transition to LED Lighting: Replaced conventional lighting with LED systems at all project sites, corporate offices, and site cabins. 2. HVAC Upgrades: Installed high-efficiency VRV/VRF systems and energy-rated HVAC units in new developments to reduce power demand. 3. Scheduled Energy Audits: Conducted bi-annual energy audits to identify inefficiencies in lighting, HVAC, and pumping systems, with corrective actions implemented. 4. Optimized Lift & Pump Operations: Integrated auto-sensor-based lift controls and pressure-controlled pumps, especially in high-rise developments	The implementation of these energy efficiency measures has resulted in significant energy savings across TARC's operations, achieving reductions of approximately 20%. These initiatives have helped optimize energy consumption, reduce idle-load energy draw, and improve overall operational efficiency. They form an integral part of the Company's broader environmental strategy and reflect its commitment to reducing the carbon footprint of its operations.
2.	Green Energy Sources	1. Rooftop Solar Installations: Piloted installations at flagship residential sites (e.g., TARC Tripundra and TARC Maceo). 2. Solar Street Lighting: Incorporated in master planning of gated communities and commercial landscapes for perimeter and public lighting. 3. Solar Water Heating: Feasibility evaluated for integration in premium apartment towers with high domestic hot water demand.	These initiatives have contributed to reducing dependence on conventional energy sources, supporting lower carbon emissions and improved energy efficiency. They have further enhanced the sustainability profile of TARC's developments while providing reliable and cost-effective perimeter and public lighting solutions. The initiatives have also helped reduce grid dependency by approximately 10-12%.
3.	Technology Absorption	1. Building Information Modeling (BIM): Integrated BIM in design and coordination for enhanced accuracy and reduction of on-site rework. 2. Advanced MEP Systems: Introduced sensor-based and smart-controlled MEP services (plumbing, electrical, HVAC) for real-time control and energy savings. 3. Precast & Modular Construction: Used in select building components for faster execution, lower labor demand, and reduced waste.	The adoption of these technologies has supported improved project execution, operational efficiency, and resource optimization across developments. These initiatives have contributed to reducing material wastage by approximately 10%, while supporting quality, efficiency, and sustainability in project delivery.

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

Yes. TARC has established a business continuity and disaster management framework to support operational resilience and emergency preparedness across its locations.

Key elements of the framework include:

- Multiple backup arrangements for power and connectivity to support the continuity of critical applications hosted on-site;
- Regular emergency preparedness training programmes, mock drills, and awareness initiatives to strengthen employee readiness and response capabilities; and
- Dedicated safety teams responsible for overseeing compliance and emergency preparedness.

The Company's buildings are equipped with:

- Early warning fire detection systems;
- Automatic sprinkler systems; and
- Fire suppression measures.

To strengthen infrastructure resilience, TARC has incorporated:

- Earthquake-resistant design considerations that exceed applicable seismic zone requirements by one level; and
- Flood mitigation measures, including rainwater harvesting structures across project sites.

In addition, construction sites are equipped with clearly marked assembly points and evacuation maps to support emergency response. The Company also maintains arrangements with local hospitals to facilitate timely medical assistance during emergencies.

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.

The real estate sector is inherently resource- and energy-intensive, with environmental impacts arising across the value chain, particularly from the production of construction materials and building operations. Recognizing these sectoral challenges, TARC continuously works to minimize the environmental footprint associated with its developments and value chain activities.

During the reporting period, the Company did not identify any significant adverse environmental impacts arising from its value chain. To mitigate potential environmental impacts, TARC promotes responsible development practices through compliance with applicable environmental regulations, incorporation of climate-resilient design principles, adoption of renewable energy solutions, and the use of sustainable materials. The Company also continuously assesses its environmental impact to support informed decision-making and responsible project execution.

Through these measures, TARC seeks to reduce resource consumption, improve environmental performance, and promote sustainable practices across its value chain.

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

0%.

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

- By the listed entity
- By the top ten (in terms of value of purchases and sales, respectively) value chain partners

No green credits have been generated or procured by TARC Limited.

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.**

The Company is a member and associated with one trade and industry chambers/association.

- 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.	PHD Chamber 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
No Cases Registered		

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	No public advocacy positions taken				

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
None of the projects undertaken by the Company in FY2025-26 required Social Impact Assessment (SIA)					

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 ₹)
None of the projects undertaken by the Company in FY2025-26 required Rehabilitation and Resettlement (R&R)						

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

TARC has established multiple channels through which community members can raise concerns and share feedback regarding matters related to its areas of operation.



The grievance redressal mechanism includes:

- In-person interactions;
- Mobile communication; and
- Email correspondence.

These channels are intended to provide community members with accessible and convenient avenues for communicating concerns and feedback.

Grievances and feedback received through these mechanisms are reviewed by the relevant teams and addressed in a transparent and responsive manner. The Company also seeks to maintain appropriate confidentiality throughout the review and resolution process.

Through this approach, TARC aims to:

- Support timely resolution of community concerns;
- Encourage constructive engagement and open dialogue; and
- Maintain positive relationships with the communities it serves.

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

	FY 2025 – 26	FY 2024 – 25
Directly sourced from MSMEs/ small producers	42.66%	29.52%
Directly from within India	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	FY 2025 – 26	FY 2024 – 25
Rural	-	-
Semi-urban	-	-
Urban	100%	100%
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:

State	Aspirational District	Amount spent (In ₹)
Nil		

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:

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.

Not applicable

6. Details of beneficiaries of CSR Projects.

S. No	CSR Project/ Programme	Number of Persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
	NIL	NIL	NIL

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.

TARC has established accessible channels through which complaints, concerns, and feedback can be received and addressed.

Consumers and other stakeholders may connect with the Company through:

- In-person interactions;
- Mobile communication; and
- Email correspondence.

These channels are intended to facilitate convenient and timely access to the complaint and feedback management process.

The Company follows a responsive and transparent approach in reviewing concerns received through these mechanisms. Feedback and grievances are assessed by the relevant teams and addressed with due consideration, while maintaining appropriate confidentiality throughout the process.

By maintaining these engagement channels, TARC seeks to encourage open dialogue, support timely resolution of concerns, and build trust-based relationships with its stakeholders.

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	
Safe and responsible usage	100%
Recycling and/or safe disposal	

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

	FY 2025 – 26		Remark	FY 2024 – 25		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	No such complaint received during the reporting period	0	0	No such complaint received during the reporting period
Advertising	0	0	No such complaint received during the reporting period	0	0	No such complaint received during the reporting period
Cyber-security	0	0	No such complaint received during the reporting period	0	0	No such complaint received during the reporting period
Delivery of essential services	0	0	No such complaint received during the reporting period	0	0	No such complaint received during the reporting period
Restrictive Trade Practices	0	0	No such complaint received during the reporting period	0	0	No such complaint received during the reporting period
Unfair Trade Practices	0	0	No such complaint received during the reporting period	0	0	No such complaint received during the reporting period

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

S. No	Number	Reason for Recall
Voluntary Recall	0	Not Applicable
Forced Recall	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. TARC has established a cybersecurity framework and a Privacy Policy to support the protection of information assets and personal data, while promoting information security, regulatory compliance, and business continuity.

The Company's approach to managing cybersecurity and data privacy risks includes the following measures:

Security Governance and Awareness: Responsibilities for information security are defined across the organization, supported by reporting mechanisms and initiatives aimed at promoting awareness of cybersecurity and data protection requirements.

Encryption and Access Controls: Encryption technologies and access control mechanisms are implemented to restrict access to sensitive information to authorized personnel.

Data Audits and Risk Assessments: Regular data audits and risk assessments are undertaken to identify vulnerabilities and support compliance with applicable data protection requirements.

Secure Data Storage and Transmission: The Company utilizes secure storage solutions and data transfer protocols to help maintain the confidentiality and integrity of information during storage and transmission.

Cybersecurity Risk Monitoring: Periodic assessments of cybersecurity risks are conducted to identify potential vulnerabilities and strengthen security measures in response to evolving threat landscapes.

Through these measures, TARC seeks to protect the confidentiality, integrity, and availability of its information assets and personal data.

Web Link: <https://www.tarc.in/sustainability.php>

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.

There have been no such cases, hence no corrective action plans have been developed.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches: NIL
- Percentage of data breaches involving personally identifiable information of customers: NIL
- Impact, if any, of the data breaches: Not Applicable

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).

Information relating to TARC's products and services is made available through multiple customer-facing channels.

Digital Platforms: The Company's official website (www.tarc.in) provides information on its residential developments, offerings, and other relevant updates.

Customer Support Channels: Dedicated Relationship Managers (RMs) serve as the primary point of contact for customer queries, assistance, and support.

Customer Engagement Platform: Customers may also access information and receive updates through the Company's grievance redressal portal, which facilitates ongoing communication and engagement.

Through these channels, TARC provides stakeholders with access to information regarding its products, services, and customer support resources.

<https://www.tarc.in/sustainability.php>

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

TARC promotes safe and responsible usage of its developments through customer engagement and awareness initiatives undertaken during property handover and throughout the occupancy period.

The Company's approach includes the following measures:

Property Handover Guidance

At the time of possession or handover, customers are provided with a user handbook containing information on the use of the property, including important fire safety instructions.

Safety and Accident Prevention

The user handbook also includes guidance on safety measures and procedures aimed at reducing the risk of accidents and injuries within the premises.

Ongoing Resident and Tenant Engagement

TARC maintains regular engagement with residents and tenants through structured interactions and feedback mechanisms. These platforms are used to share relevant information and encourage responsible practices within the community.

Promotion of Sustainable Practices

The Company encourages residents to adopt responsible waste management practices, including waste segregation and reducing the use of plastic within the community.

Through these initiatives, TARC seeks to enhance customer awareness, promote the safe use of its facilities, and encourage responsible participation within its communities.

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

Not Applicable.



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)

Yes. TARC provides customers with information beyond the disclosures required under applicable laws through a user handbook issued at the time of possession or handover.

Product Information Provided

- The user handbook includes:
- Information on key building features;
- Guidance on the use of the property; and
- Instructions relating to the safe and responsible use of the premises, including relevant safety-related guidance.

As TARC's primary offerings consist of residential housing developments, the handbook is intended to support residents in the effective use and maintenance of their living spaces.

Consumer Satisfaction Survey

No. The Company did not conduct a formal consumer satisfaction survey during the reporting period.

Customer Feedback and Engagement

TARC continues to engage with customers through ongoing interactions and feedback mechanisms. The Company is also exploring the introduction of consumer satisfaction surveys in the future to obtain a better understanding of customer experiences and identify areas for improvement.