

ANNEXURE I

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURE

Part I - Details of Listed Entity

1. Corporate Identity Number (CIN) of the Listed Entity	L25199WB1976PLC030532
2. Name of the Listed Entity	TEGA INDUSTRIES LIMITED
3. Year of Incorporation	1976
4. Registered office address	Godrej Waterside, Tower-II, Office No. 807, 8 th Floor, Block DP-5, Salt Lake Sector V, Bidhannagar, Kolkata, West Bengal, 700091 IN
5. Corporate address	Godrej Waterside, Tower-II, Office No. 807, 8 th Floor, Block DP-5, Salt Lake Sector V, Bidhannagar, Kolkata, West Bengal, 700091 IN
6. E-mail	compliance.officer@tegaindustries.com
7. Telephone	+91 33 4093 9000
8. Website	www.tegaindustries.com
9. Financial year for which reporting is being done	2023-2024
10. Name of the Stock Exchange(s) where shares are listed	<ul style="list-style-type: none"> National Stock Exchange of India Ltd. (NSE) BSE Limited
11. Paid-up Capital	INR 66,53,54,920
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Manjuree Rai Company Secretary & Compliance Officer Email id: compliance.officer@tegaindustries.com Telephone No.: +91 33 4093 9000
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone
14. Name of assurance provider	Not Applicable
15. Type of assurance obtained	Not Applicable

Part II - Products/Services

16. Details of business activities (accounting for 90% of the turnover):

Sl. No.	Description of Main Activity	Description of Business Activity	% Turnover of the entity
1.	Products manufacturing	Manufacturing & Sales of Conveyor components, Hydrocyclones, Screen, Wear Components, Mill liners and others.	100%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

Tega Industries Limited (*hereinafter as "Tega" or "TIL"*) is in the production of heavy engineering equipment & ancillaries, which are as mentioned in the table below. Since, no individual product that is manufactured by TIL, attributes to 90% of the entity's turnover, a detailed break-up of the contribution of the type of products that are manufactured have been provided below:

Sl. No.	Product/Service	Description of Business Activities	NIC/HSN/SAC Code	% Of total Turnover Contributed
1.	Mill Liner Products	DynaPrime®, DynaSteel, DynaWear and DynaPulp	28246	75.4%
2.	BMH (Bulk Material Handling) Products	Conveyor components, Hydrocyclones, Wear Components and Screen & Trommels	28246	24.6%

Part III – Operations

18. Number of locations where plants and/or operations/offices of the entity are situated (standalone basis):

Locations	Number of Plants	Number of Offices	Total
National	3 (Three)	18 (Eighteen)	21 (Twenty-One)

19. Markets served by the entity:

a. Number of Locations

Locations	Numbers
National (No. of States)	12 (Twelve)
International (No. of Countries)	72 (Seventy-Two)

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

The contribution of exports to the total turnover of the Company, on a stand-alone basis comprises of **79.5% (Seventy-nine point five percent)**.

c. A brief on types of customers:

TIL caters to the customer segments across industries such as - *steel, power, cement, iron ore, copper, zinc, aluminium, ceramic, port, chemicals, fertilizers, gold, platinum & aggregate*. At a broader level, TIL encompasses the bulk material handling, mining & mineral processing industries.

Part IV – Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Particulars	Total (A)	Male		Female	
		(B)	%(B/A)	(C)	%(C/A)
EMPLOYEES					
1. Permanent (D)	509	465	91.00	44	9.00
2. Other than permanent (E)	48	47	98.00	1	2.00
3. Total Employee (D+E)	557	512	92.00	45	8.00
WORKERS					
4. Permanent (F)	193	193	100.00	0.00	0.00
5. Other than permanent (G)	835	834	99.88	1	0.12
6. Total Workers (F+G)	1028	1027	99.90	1	0.10

b. Differently abled Employees and workers:

At TIL, for the reporting period of FY 2023-24 the headcount of differently abled employees and workers (permanent or non-permanent) inclusive both male and female is **1 (one)** in number and details are disclosed below:

Particulars	Total (A)	Male		Female	
		(B)	%(B/A)	(C)	%(C/A)
DIFFERENTLY ABLED EMPLOYEES					
1. Permanent (D)	1	1	100	0	0
2. Other than permanent (E)	0	0	0	0	0
3. Total Employee (D+E)	1	1	100	0	0
DIFFERENTLY ABLED WORKERS					
4. Permanent (F)	0	0	0	0	0
5. Other than permanent (G)	0	0	0	0	0
6. Total Workers (F+G)	0	0	0	0	0

21. Participation/Inclusion/Representation of women:

Particulars	Total(A)	Number and percentage of Female	
		(B)	%(B/A)
Board of Directors (BoDs)*	6	1	16.66%
Key Management Personnel (KMPs)	5	1	20.00%

*Inclusive of independent directors

22. Turnover rate for permanent employees and workers (in %):

Particulars	FY 2023-2024			FY 2022-2023*			FY 2021-2022*		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	13.59	11.11	13.40	18.80	30.43	19.40	16.54	41.03	17.67
Permanent Workers	8.38	0.00	8.38	7.77	0.00	7.77	10.69	0.00	10.69

*figures of permanent employees that have been reported in previous report have been corrected

Part V – Holding, Subsidiary and Associate Companies (including joint ventures)**23. Names of holding / subsidiary / associate companies / joint ventures:**

Name of the holding / subsidiary / associate companies / joint ventures	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)
Tega Industries Inc.	Subsidiary	100%	No
Tega Industries Australia Pty Ltd.	Subsidiary	100%	No
Tega Industries Canada Inc.	Subsidiary	100%	No
Tega Do Brasil Servicos Technicos Ltda	Subsidiary	99.99%	No
Tega Holdings Pty Ltd.	Subsidiary	100%	No
Losugen Pty Ltd.	Subsidiary	100%	No
Tega Industries Chile SpA and its subsidiaries	Subsidiary	100%	No
Tega Investments South Africa Proprietary Limited	Subsidiary	100%	No
Tega Industries Africa Proprietary Limited	Subsidiary	100%	No
Tega McNally Minerals Limited	Subsidiary	100%	No
Tega Holdings Pte. Ltd.	Subsidiary	100%	No
Hosch Equipment (India) Limited	Joint Venture	50%	No

Part VI – CSR Details

24. (i) **Whether CSR is applicable as per section 135 of Companies Act, 2013:** Yes
(ii) **Turnover (in ₹):** 7,368.40 Million (revenue through sales - other income is not included)
(iii) **Net worth (in ₹):** 11,455.16 Million

Part VII – Transparency & Disclosure Compliances**25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:**

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2023-2024 (Current Financial Year)			FY 2022-2023 (Previous Financial Year)		
		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	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	0	0	NA	0	0	NA
Shareholders	Yes	0	0	NA	0	0	NA
Employees and workers	Yes	2	0	NA	3	0	NA
Customers	Yes	161	35	NA	121*	69*	NA
Value Chain Partners	Yes	0	0	NA	0	0	NA

Please refer to the weblink provided below:

Web link: https://www.tegaindustries.com/investors/policies/business_responsibility_&_sustainability_policy.pdf

*These figures have been revised on account of error in the system, which was observed later in FY 23/24, post reporting of data in the FY 22/23. Of these 121 number of complaints, 69 number of complaints, were pending until the closure of FY 22/23. Of these 69 number of complaints, 66 have been resolved in FY 23/24. Further of the 161 new number of complaints of FY 23/24, 35 number of complaints are still awaiting resolution.

The complaints mentioned in the segment "Employees and Workers" comprises of workers complaint only.

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

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

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Possibility of non-alignment of the existing Human Rights policy of Tega with the emerging global Environmental, Social and Governance (hereinafter as 'ESG') requirements that may lead to non-compliance with applicable ESG norms that are emerging from sustainability centric sensitive geographies.	Risk	Alignment of existing Human Rights policy in Tega with emerging global ESG requirements in geographies, wherein the company has business relationship.	Tega has implemented a social accountability framework as per SA 8000:2014 standard and has also included relevant human rights related clause in supplier code of conduct, apart from imparting training to the suppliers. In addition to the above, Tega intends to conduct the following: <ul style="list-style-type: none"> Assess the applicability and alignment of Tega with the emerging ESG norms, To continuously monitor the ESG performance of the value chain partners. 	Negative – <ul style="list-style-type: none"> Loss of business opportunities, Cascading impact on business of Tega on account of potential human rights violations, if any, emerging from Tega's value chain.
2.	Inclusion of sustainable criteria in new product development is important for TIL, as it has the possibility to result in more acceptance in the market and brand penetration, apart from boosting the growth of TIL.	Opportunity	Through incorporating of sustainable criteria into new product development, Tega aims to remain competitive in view of growing ESG norms emerging from sustainability sensitive centric geographies.	-	Positive – <ul style="list-style-type: none"> Reduction of its environmental impact, Improve customer satisfaction, Enhanced reputation, and Increased competitive advantage.
3.	Empowering and funding communities that are marginalized and disadvantaged by working in 'aspirational districts' of Govt. of India in collaboration with the implementing partners and the target beneficiaries, followed by conducting review to assess the impacts that have resulted from the implementation of the projects, followed by communication of the impacts accrued to the concerned stakeholders of Tega.	Opportunity	Empowering and funding marginalized communities is important for TIL, for disclosing its social responsibility in community development, economic empowerment, and in addressing inequality and in building trust. Currently, it is implementing CSR projects in Kalyani, a small town in the aspirational district of Nadia.	-	Positive – <ul style="list-style-type: none"> Fosters mutual respect, Social inclusion and in co-creating impactful solutions, Improves the confidence of investors, who focusses investing in organizations based on social performance.

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4.	Contractor Safety Management System (CSMS) needs to be developed and implemented, for improved environment, health and safety culture and credibility.	Opportunity	A Contractor Safety Management System (CSMS) is essential for ensuring the safety of all stakeholders involved in contractor activities.	Tega aims to de risk (OH&S) activities that the contractors are engaged in, through determining the degree of risk it is likely to be exposed to. This would be followed by developing code of conduct for onboarding such vendors and monitoring their activities and performance.	Positive – <ul style="list-style-type: none"> Improves better OH&S performance, Better OH&S governance, Reduced financial and extra financial burden, Improved risk mitigation.
5.	The Information & Cyber security framework needs to be strengthened with adequate cybersecurity layers supported by protection mechanisms, which could otherwise result in data breaches.	Risk	Strengthening of the Information & Cyber security framework.	Tega has planned to upgrade Active Directory (AD) landscape and adopt other relevant cybersecurity and infrastructure solutions to store and manage critical / sensitive business information which can be only accessed by authorized users. This shall result in the following benefits: <ul style="list-style-type: none"> Shall lead to reduced vulnerability to cyberattacks and data breaches. Reduces operational downtime. Reduced loss of classified and or sensitive information on account of data leaks and system compromises. Reduced legal and financial penalties for non-compliance. 	Negative – <ul style="list-style-type: none"> Loss of revenue, Loss of confidential data, Regulatory Impact.
6.	Conducting Sustainability Materiality Assessment to identify risks/opportunities for targeted stakeholders, not only facilitates in identifying non-compliances but also provides an opportunity to proactively implement measures that are in adherence with legal requirements, by devising strategies that shall result in mitigation / adaptation of risks or capitalization of opportunities.	Opportunity	It is imperative for TIL to conduct a Sustainability Materiality Assessment to identify risks and opportunities and correspondingly work towards mitigation of risk or capitalizing the opportunities.	-	Positive – <ul style="list-style-type: none"> Improved decision-making, More engagement of stakeholders, Manage ESG parameters, Ensure transparency and accountability, Enhance long-term success, Regulatory compliance, Improved investor trust.

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7.	Conducting EHS & Social legal assessment on a periodic basis facilitates TIL to identify the lurking risks and opportunities. Such risks need to be mitigated to prevent them from aggravating into serious matters. Simultaneously, opportunities if any, needs to be capitalized.	Opportunity	Creating ESG and EHS legal reports presents an opportunity to demonstrate transparency, ensure legal compliance, and maintain stakeholder trust by providing accurate and timely disclosures of the organization's legal and regulatory compliance status.	-	Positive - <ul style="list-style-type: none"> • Ensure compliance, • Improved risk management, • Improved stakeholders' trust and confidence, • Gain a competitive advantage, • Ensuring long-term success, • Maintain a positive reputation.
8.	Non-inclusion / absence of ESG aspects in supply chain 'code of conduct' prior to onboarding of suppliers, may lead to non-identification of lurking risks and liabilities, thereby resulting in higher 'cost of neutralization' of the ESG liabilities by Tega.	Risk	ESG aspects in supply chain needs to be assessed to ascertain whether the supply chain operations can have a cascading negative impact on Tega's business activities.	<ul style="list-style-type: none"> • Tega has taken a step forward to obtain SA 8000 certification by addressing the 'S' dimension of ESG in the assessment of social matters of its own and of its contractors, in its value chain. • Tega would now take a step forward and review the ESG performance of its selected value chain partners. 	Negative - <ul style="list-style-type: none"> • Risks emanating from supply chain, • Loss of stakeholders' trust and confidence.
9.	Lack of awareness on ESG matters could potentially lead to lack of understanding of the emerging global ESG norms for conducting business; and thereby lead to inappropriate implementation of ESG matters.	Opportunity	By incorporating ESG into training and development activities, TIL would ensure that the workforce is aware and aligned with the ESG requirements in their respective operational domains.	-	Positive - <ul style="list-style-type: none"> • Improves understanding of sustainability-based business requirements, • Foster innovation and demonstration of commitment to sustainability, • Contribute to long-term success and growth trajectory.
10.	Obtaining ESG Rating from independent agencies shall boost investor confidence and facilitate in better investment opportunities, as well as reduced interest rates from financial institutes.	Opportunity	ESG rating facilities in better investment opportunities and reduced interest rates from financial institutes.	-	Positive - <ul style="list-style-type: none"> • Boost investor confidence, thereby, facilitating better investment opportunities, and • Reduced interest rates from financial institutes.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	Principle 1	Principle 2	Principle 3	Principle 4	Principle 5	Principle 6	Principle 7	Principle 8	Principle 9
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
1. b. Has the policy been approved by the Board? (Yes/No)	YES	YES	YES	YES	YES	YES	YES	YES	YES
1. c. Web Link of the Policies, if available	TIL has formulated and approved the policies in alignment with the nine guiding principles and corresponding core elements of National Guidelines on Responsible Business Conduct (NGRBC). The policies are available at - https://www.tegaindustries.com/investors/policies/business_responsibility_&_sustainability_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 TIL, the policies have been developed in alignment with National Guidelines on Responsible Business Conduct (NGRBC). The organization confirms its commitment through certifications against national and international standards such as – <ul style="list-style-type: none">• ISO 9001:2015 – Quality Management System• ISO 45001:2018 – Occupational Health and Safety• ISO 14001:2015 – Environment Management System On an annual basis surveillance audit is being conducted by third party certification agencies, in addition to internal audit for ISO 9001:2015; ISO 45001:2018; ISO 14001:2015. Tega has also implemented SA 8000:2014 standard.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	TIL has identified wide range of risk and opportunity that its internal and external stakeholders have identified which are material to the business of TIL. TIL is in the process of developing appropriate commitments, goals, and targets across the facets of ESG parameters. These commitments, goals, and targets are being established through both internal and external stakeholder consultation program.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	TIL has developed appropriate ESG commitments, goals and targets and timelines have been given for each of the goals and targets. The efficacy, appropriateness and robustness shall be ascertained as the goals and targets are achieved, as per the defined timelines. Thus, at this juncture, disclosures against the performances of such indicators is 'Work in Progress.'								
Governance, Leadership & 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)	TIL envisions to ensure that humans and the natural world can coexist in a sustainable manner in the future, for which businesses must act responsibly by incorporating sustainability into all facets of its decision-making processes and taking into account its effects on the environment and society as a whole. At TIL, we've started the process of changing and focusing on creating value, in terms of sustainable performance. We work to increase stakeholders' trust in our Company, since they are fundamental to how we do business. We have therefore established a stakeholder engagement committee and identified our key stakeholder groups, which include both internal and external stakeholders, to better understand, address and document the concerns and expectations of the stakeholders. Additionally, we envision to identify the material KPIs by conducting a double materiality assessment and engaging and consulting with the relevant stakeholders. Further, we have been developing techniques for addressing the issues raised by stakeholders. At TIL, we have started taking steps to move towards a low-carbon future to fight climate change and comply with national and international climate change goals. To take forward our involvement in combatting climate change, one of these actions that we had taken, was the installation of renewable energy facilities, such as rooftop solar and solar fence, to lessen our indirect emission footprint. Realising that consumption and utilization of fossil fuels in operations is one of the main sources of direct emissions, as an outcome of our commitment, we have put policies in place, to switch over to cleaner fuels through fuel switches and dual-fired boilers. Following the epidemic, the world as we know it has changed. As conscientious corporate citizens, we have launched several CSR activities to improve society and local communities. Our goal is to build a sustainable future where people live in harmony in the natural world.								

Disclosure Questions	Principle 1	Principle 2	Principle 3	Principle 4	Principle 5	Principle 6	Principle 7	Principle 8	Principle 9
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Designation: Director – Global Operations (Member of Executive Committee)								
9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.	Yes. The Director of Global Operations has the authority to oversee the implementation of policies and decision-making pertaining to 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)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9		P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	All the policies of the Company are approved by the Board/ Committee and reviewed periodically or on a need basis. During the review, the effectiveness and appropriateness of the policies are evaluated, and necessary amendments are incorporated.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	The Company complies with the extent regulations and principles as are applicable.								

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.

Principle 1	Principle 2	Principle 3	Principle 4	Principle 5	Principle 6	Principle 7	Principle 8	Principle 9
No	No	Partially Yes (SGS India- ISO 45001:2018)	No	No	Yes (SGS India- ISO 14001:2015)	No	No	No

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	No	No	No	No	No	No	No	No	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)*	Note 1* for P1, P2, P4 & P5 Note 4* for P3					No		Note 1*	
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	Note 1* for P1, P2, P4 & P5 Note 4* for P3					Yes		Note 1*	
It is planned to be done in the next financial year (Yes/No)	Note 2*					Note 3*		Note 2*	
Any other reason	NA	NA	NA	NA	NA	NA	NA	NA	NA

* Note 1: While we have formulated policies that are in alignment with the NGRBC, we would like to gradually implement the same, as it would require investment of resources, in the form of money, time and manpower.

*Note 2: The same shall be implemented at an appropriate time.

*Note 3: The same is already under implementation.

*Note 4: ISO 45001 – Health and Safety Management System has been implemented against principle # 3. However, there are a few other requirements that have been defined in Principle 3, which are yet to undergo third party independent assessment.

NA indicates Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	6	<ul style="list-style-type: none"> Safety, health and Environment, POSH, Diversity & Inclusivity Policies and procedures of the Company with respect to business ethics and values Updates on amendments of existing / introduction of new guidelines and provisions of SEBI Regulations applicable for Listed Entities 	100%
Key Management Personnel	7	<ul style="list-style-type: none"> Safety, health and Environment, Diversity & Inclusivity Policies and procedures of the Company with respect to POSH, Insider Trading, Code of Conduct and Whistle Blower Updates on amendments of existing / introduction of new guidelines and provisions of SEBI Regulations applicable for Listed Entities 	100%
Employees other than Board of Directors (BoDs) and Key Management Personnel (KMPs)	37	<ul style="list-style-type: none"> Safety, health and Environment, POSH, Diversity & Inclusivity Policies and procedures of the Company with respect to POSH, Insider Trading, Code of Conduct and Whistle Blower Updates on amendments of existing / introduction of new guidelines and provisions of SEBI Regulations applicable for Listed Entities 	83%
Workers	13	Safety, health and Environment, POSH, Diversity & Inclusivity	46%

Post-listing on the BSE, the topic of sustainability in relation to all nine principles of BRSR was a new concept, necessitating the guidance of subject matter experts. To ensure comprehensive understanding, we organized numerous training sessions for all stakeholders, led by these experts. Additionally, to address the behavioural aspects of sustainability, we conducted several Tega Talks focused on this critical subject.

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 Requirements) Regulations, 2015 and as disclosed on the entity's website):

No fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings by the Company or by directors / KMPs with regulators/ law enforcement agencies/ judicial institutions have been received in the financial year.

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases here monetary or non-monetary action has been appealed:

Not Applicable, since no instances of fines / penalties /punishment/ award/ compounding fees/ settlement amount had been paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year.

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:

TIL has a Code of Conduct which includes both these aspects details of which can be found by clicking on the weblink :<https://www.tegaindustries.com/investors/policies/Tega-Code-of-Conduct.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 2023-24	FY 2022-23
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

No complaints were received during the reporting period of FY 2023-24 and FY 2022-23 in line with 'conflict of interest' against Directors/KMPs.

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators / law enforcement agencies / judicial institutions, on cases of corruption and conflicts of interest:

Since there were no complaints regarding conflict of interest against any of the Directors / KMPs, therefore response to this aspect stands 'Not Applicable'.

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payables	97	69

9. Openness of business

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

Parameter	Metrics	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	15.36%	9.95%
	b. Number of trading houses where purchases are made from	24	17
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	95%	97%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	6.88%	7.53%
	b. Number of dealers / distributors to whom sales are made	23	23
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	INR 103 Million	INR 112.05 Million
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.00055	0.00057
	b. Sales (Sales to related parties / Total Sales)	0.33	0.30
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	3.43%*	3.43%
	d. Investments (Investments in related parties / Total Investments made)	12.32%*	12.32%

*no fresh loans and investments done in current financial year

Leadership indicators

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

Requirement to be explored for necessary reporting

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
-	-	-

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.

TIL has put in place the requisite procedures to prevent and handle conflicts of interest involving board members. The organization has a board-approved policy in place to handle conflicts of interest in accordance with relevant laws and guidelines.

The procedure to address conflict can be found in the Clause (ii) of "GENERAL STANDARDS OF CONDUCT" in 'Code of Conduct' for all members of the Board and senior management.

The weblink for the Code of Conduct for all members of the Board and senior management is: https://www.tegaindustries.com/investors/policies/code_of_conduct_for_all_members_of_the_board_and_senior_management.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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	Details of improvement in social and environmental impacts
R&D*	0%	0%	FY 2023-24 <ul style="list-style-type: none"> • Installation of Rotate-to-Lock for Screen Panels for reusing the same fixing parts, thereby ensuring minimization of waste generation.
Capex	73.24%	1.43%	<p>The value shown in the adjacent columns are percentage of capex in respect to ESG in comparison to total capex. Following are the items that contribute to the capex cost incurred on ESG matters.</p> <ul style="list-style-type: none"> • Centralized drinking water facility with water cooler. • Gutter Replacement-Utility shed. • Water dispenser mini magic pure. • Battery operated stackers for blasting, RM store, CC, Banbury and fabrication shop). • STP System. • Lifeline for all the shed. • Roof Sheet & Valley gutter replacement and shed repairing. • New portable worker change room for Workmen for new Banbury. • Worker's Lockers.

*Currently, the investment is insignificant

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)
 The entity has taken steps to implement packaging material that is biodegradable. In the near future, the Company plans to implement a sustainable sourcing procedure.

 b. If yes, what percentage of inputs were sourced sustainably?
 Currently, bio-degradable packaging material is being sourced.

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.

TIL has made several efforts to enhance waste management procedures throughout its operations since it is a firm believer in going beyond compliance. All organizations evaluate several possibilities for resources, technologies, and processes to limit the generation of waste.

The business has put in place proper procedures for disposing off wastes that is generated from its operations. TIL provides safety manuals to customers for products that are manufactured and sold to end users. These manuals include comprehensive instructions on responsible usage, consumption, and disposal of the product at the end of its lifecycle. Additionally, TIL emphasises adherence to local regulations as far as product disposition is concerned.

In every six months the organisation disposes the hazardous waste produced through RAMKEY, a vendor certified by the Pollution Control Board (PCB). Additional garbage produced is disposed off by a nearby scrap dealer.

The use of plastic at manufacturing facility at Dahej, is limited to essential processes. Process-generated plastic trash is disposed off by the GPCB (Gujarat Pollution Control Board)-approved vendor, who then recycles it in accordance with GPCB guidelines. Additionally, e-waste generated handed over to GPCB-approved vendor, recycles it in accordance with GPCB regulations. Rubber that has been partially and fully cured (also known as flash and spline) as a byproduct of making mill liners is handed over to GPCB-approved vendor, who then recycles and recovers the rubber for use in accordance with GPCB guidelines.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

YES, Extended Producer Responsibility (EPR) is applicable to the entity's activities. TIL submits its waste collection plan, which is in line with the Extended Producer Responsibility (EPR) plan to Pollution Control Board (PCB).

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	465	429	92.26%	465	100%	-	-	-	-	-	-
Female	44	42	95.45%	44	100%	44	100%	-	-	-	-
Total	509	471	92.53%	509	100%	-	-	-	-	-	-
Other than Permanent Employees											
Male	47	36	76.60%	47	100%	-	-	-	-	-	-
Female	1	1	100%	1	100%	1	100%	-	-	-	-
Total	48	37	77.08%	48	100%	1	100%	-	-	-	-

b. Details of measures for the well-being of workers:

	% of workers covered by										
Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	193	102	53%	193	100%	NA	NA	-	-	-	-
Female	0	0	0%	0	0	0	0	-	-	-	-
Total	193	102	53%	193	100%	NA	NA	-	-	-	-
Other than Permanent Workers											
Male	834	0	0%	0	0%	0	0%	-	-	-	-
Female	1	0	0%	0	0%	0	0%	-	-	-	-
Total	835	0	0%	0	0%	0	0%	-	-	-	-

NA indicates Not Applicable

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

	FY 2023-24* Current Financial Year	FY 2022-23 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	10.7%	9.35%

*includes salaries, wages, provident fund and other funds and staff welfare expenses

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

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted / deposited with the authority	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	99.1%^	100%	YES	98.8%^	98.4%^	YES
Gratuity	100%	100%	YES	100%	100%	YES
ESI	7.47%	47%	YES	10.98%	56.33%	YES

^The percentage is less than 100% since we have some people who are employed as retainers. The same has therefore been corrected in comparison to the previous report.

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.

TIL is committed to fostering an inclusive and accessible work environment for all employees, in compliance with the Rights of Persons with Disabilities Act, 2016 (RPWD Act). Key measures have been implemented at the office premises that includes:

- **Accessible infrastructure:** Wheelchair ramps, wide doorways, and designated parking spaces ensure ease of movement for employees and visitors with differently abled people.

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.

TIL always envision of promoting equal opportunity as per the Rights of Persons with Disabilities Act, 2016 and the same can be found in 'Code of Conduct' under equal opportunities employer.

Weblink- <https://www.tegaindustries.com/investors/policies/Tega-Code-of-Conduct.pdf>

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	-	-	-	-
Female	100	0	-	-
Total	100	0	0	0

*Only one permanent employee had left and returned to work after maternity leave, and she was the only one scheduled to return.

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 employees	Yes*
Non-permanent employees	Yes*
Permanent workers	Yes*
Non-permanent workers	Yes*

*Details of mechanism given below:

- **Permanent employees:** Provision of committees available, acting a platform for grievances redressal.
- **Non-permanent employees:** EHS committee.
- **Permanent Workers:** Provision and availability of redressal committee, EHS committee, works committee, which act as a platform to resolve transactional or strategic issues.
- **Non-Permanent Workers:** Provision and availability of redressal committee, EHS committee, works committee, which act as a platform to resolve transactional or strategic issues.

TIL has appropriate processes and procedures have been established to receive and redress grievances from employees (permanent & non-permanent) and workers (permanent & non-permanent). Currently at TIL, the mechanism to capture grievances of the employees comprises of whistle-blower mechanism and the POSH, both of which have board approved policies and procedures implemented.

The mechanism of whistle-blower comprises of lodging of complaints by the employee within 30 days after becoming aware of the incident, which is then investigated by the vigilance officer followed by submission of the same to the vigilance committee. The committee then conducts an internal audit, wherein if unethical & improper act is concluded by the committee, then the audit committee enforces disciplinary or corrective action.

The mechanism of POSH comprises of lodging of detailed complaint along with documentary evidence, if available. Post receipt of the complaint and prior to initiating the inquiry, the committee take steps to conciliate the complaint between the complainant and the respondent. During inquiry all the proceedings are documented, and the committee interviews the respondent separately and impartially. Committee states exactly what the allegation is and who has made the allegation. The respondent is given full opportunity to respond and provide any evidence, etc. Detailed notes of the meetings are prepared which may be shared with

the respondent and complainant upon request. Any witnesses produced by the respondent are also interviewed & statements are taken. Post the inquiry the committee submits its report containing the findings and recommendations to the employer, within 10 days of completion of the inquiry. Appropriate steps are taken depending on whether the complaint is unsubstantiated or substantiated.

To receive and redress the grievances of workers, currently there are two mechanisms – the first mechanism comprises of the workers registering complaints directly with the plant HR or departmental supervisor or the plant head, which is then subsequently investigated and addressed. The second mechanism comprises of suggestion boxes which are available at all the manufacturing facilities. Each month the suggestions submitted in the boxes are reviewed by the internal committee of the plants and appropriate measures are taken to address the concerns/suggestions submitted by the workers.

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

Category	FY 2023-24			FY 2022-23		
	Total number of 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 number of 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	509	0	0%	472	0	0%
Male	465	0	0%	442	0	0%
Female	44	0	0%	30	0	0%
Total Permanent Workers	193	96	49.74%	190	102	53.68%
Male	193	96	49.74%	190	102	53.68%
Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No.(B)	%(B/A)	No.(C)	%(C/A)		No.(E)	%(E/D)	No.(F)	%(F/D)
Employees										
Male	512	205	40.04%	485	94.73%	442	90	20%	404	91%
Female	45	13	28.89%	43	95.56%	30	0	0%	29	97%
Total	557	218	39.14%	528	94.79%	472	90	19.06%	433	91.74%
Workers										
Male	193	88	45.63%	33	17.10%	190	69	36%	76	40%
Female	0	0	0	0	0	0	0	0%	0	0%
Total	193	88	45.60%	33	17.10%	190	69	36%	76	40%

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No.(B)*	%(B/A)	Total (C)	No.(D)*	%(C/D)
Employees						
Male	512	512	100 %	442	442	100%
Female	45	45	100 %	30	30	100%
Total	557	557	100%	472	472	100%
Workers						
Male	193	193	100%	190	189	99.47%^
Female	0	0	NA	0	0	NA
Total	193	193	100%	190	189	99.47%^

*No clarity has been provided in this format nor has any clarity been provided in the guidance note on what is meant by Table # B & D. In the spirit of this engagement, TIL is assuming that Table # B & D refers to the total number of resources who have been covered under performance and career development reviews – accordingly, the number has been calculated and reported by TIL.

^The % put in two decimal points. Hence, the correction in comparison to previous disclosure. NA indicates Not Applicable.

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?**

The Company has implemented occupational health and safety management system, TIL is certified to ISO 45001:2018.

The coverage of the system comprises of Design, Engineering, Development, Production & Installation of -

1. Wear Resistant Rubber, Poly Urethane, Composite and Hybrid Products along with various related accessories for Mineral Processing, Beneficiation, Mining & Materials Handling Industries (Ferrous & Non- ferrous)
2. Mill Liners, Hydrocyclones & Hydrocyclones systems and Pump & Pump Linings along with various related accessories for Mineral Processing, Beneficiation, Mining & Materials Handling Industries (Ferrous & Non-ferrous):
 - a. Grinding Mill Liners, Composite & Hybrid Mill Liners, Hydrocyclones & Hydrocyclones systems and Pump along with various related accessories
 - b. Screens & Screen matts, Composite & Hybrid Screen Matts & Trommel along with various related accessories
 - c. Wear Resistant Liners, Composite & Hybrid Wear Resistant Liners, Engineering Chutes along with various related accessories
 - d. Spillage Control equipment, Belt Tracking system and various support systems for all types of Conveyors along with various related accessories

The management system extends to corporate headquarters, manufacturing facilities of Samali, Kalyani and Dahej in India.

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

- At TIL, the organization implements processes and procedures such as Hazard Identification and Risk Assessment (HIRA) to identify Hazard, analyse and assess its associated Risk for applying the suitable control measures.
- Job Safety Analysis (JSA) has been implemented to further integrate Safety and health principles and practices for a particular task or Job operation.
- Periodic internal audit is conducted by Safety officer to identify work-related hazards and accordingly, assess the risks and develop appropriate procedures & deploy control measures for mitigation of the risks identified.
- Permit to work System (PTW) is a standard operational procedure implemented at TIL to issue documented permission to perform tasks with due consideration & due diligence of hazards, corresponding Risk and necessary control measures.

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

YES, TIL has implemented the concept of 'Safety Alert Card' developed for helping on ground staff (blue- and white-collar employees) to report the work-related hazards and to safeguard themselves and others till the deviation reported in the form of Unsafe Acts / Unsafe Conditions / Near Miss/ Dangerous Occurrence or other forms have been closed.

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

YES, the workers of the entity have access to non-occupational medical and healthcare services. The manufacturing facilities house Occupational Health Centre which is used to administer initial first aid or response in case of injury or other such cases, and then taken to external medical health care centres for further treatment, if required.

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

Safety Incident/Number	FY 2023-24		FY 2022-23	
	Employees	Workers*	Employees	Workers*
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	0	0.78	0	1.84
Total recordable work-related injuries	0	68 (Sixty-Eight)	4 (four)	44 (Forty-four)
No. of fatalities	0	0	NIL	NIL
High consequence work- related injury or ill-health (excluding fatalities)	0	0	NIL	NIL

*considered for the sites of Samali, Kalyani and Dahej only

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

- Across the manufacturing facilities of the Company, the organization has implemented processes and procedures in line with the requirement of Safety Management System i.e. ISO 45001:2018 such as Hazard Identification and Risk Assessment (HIRA) to identify hazard, analyse and assess associated risk with operations and processes & accordingly apply the suitable control measures.
- Job Safety Analysis (JSA) is conducted to integrate safety and health principles and practices for a particular task or job operation.
- Further, to ensure reporting, safety alert card system has been implemented. Online internal reporting portal has also been developed for reporting purpose.
- Permit to Work System (PTW) is one of the standard control measures which has been implemented at TIL to issue documented permission to perform tasks with due consideration & due-diligence of hazards, corresponding risk and necessary control measures. PTW consists of specific instructions of the nature of the job including time and place along with adequate information of critical safety procedures to be followed.
- Periodic internal audit is also conducted by safety officer to ensure safe and healthy workplace.
- Time to time training programs & awareness sessions are being conducted as a part of EHS capability development.

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

	FY 2023-24			FY 2022-23		
	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*	104	32	-	244 [^]	75 [^]	-
Health & Safety*	-	-	-	-	-	-

*Since no such specific guidance has been provided in respect to working conditions and health & safety, further since, in our understanding both such matters are inter-operable, hence, we have included all such complaints of health and safety under working conditions

[^]indicates figures which have been revised this year.

14. Assessments for the year:

	% Of your plants and offices that were assessed (by entity or statutory authorities, orchard 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 action prescribed/ recommendation resulting from any audit, assessment, inspection is being complied through various hierarchy of control measures such as Elimination / Substitution / Isolation / Segregation / Engineering Controls / Administrative Controls and PPE management. Additionally, the non-conformances are being tracked down and periodically reviewed based on risk intensity level and task is delegated to departmental representative who ensures the closure of deviations/ observation followed by safety check done by EHS team. The same is reviewed at Safety Committee meetings.
- EHS capability Development through training on specific topics.

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).

No.

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

TIL has a process in place to ensure that that statutory dues that have been deducted by the value chain partners are deposited by the value chain partners with the concerned authority.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	0	0	0

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

No.

5. Details on assessment of value chain partners:

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

* Business partners of the organization engaged in providing contractual workers for carrying out operational requirements.

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.

- Contractor & service provider are strictly monitored under EHS governance criteria through selection, onboarding, execution, and commissioning stages,
- Periodic training & awareness is imparted based on training need identification and assessment to improve their acumen around EHS aspects,
- They are a mandatory part of emergency mock drills,
- Personal Protective Equipment (PPEs) as per job need or requirements are being provided to the contractor employee by TIL,
- Periodic audit and review of compliance in line with regulatory EHS requirements is being reviewed by TIL site and HQ representatives.

PRINCIPLE 4 Businesses should respect the interests of and be responsive to all its stakeholders.**4****Essential indicators****1. Describe the processes for identifying key stakeholder groups of the entity.**

Tega has identified the roles and responsibilities of each of its departments, followed by identification of the relevant stakeholders connected with the corresponding roles. Following the same, every department has assigned a particular score to each category of stakeholder to prioritize the stakeholders. Key Stakeholder groups at TIL is identified through this internal framework, in conjunction with applicable forms & formats that have been developed and implemented.

The framework emphasizes on understanding & capturing the influence of the stakeholders on the business, impact of the stakeholder of the business and the impact of the business on the stakeholder, during the process and appropriate weightage in terms of economic, social, and environmental impacts is allocated to the broad set of stakeholder categories (internal & external).

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
Investors	No	Meetings both physical and virtual, Email, telephonic conversation	Quarterly & event based	To inform on how the Company is currently doing and what it plans to do in near term future and responding to all queries.
Shareholders	No	Meetings both physical and virtual, Email, telephonic conversation	Quarterly & event based	To inform on how the Company is currently doing and what it plans to do in near term future and responding to all queries.
Employees & Workers	No	Meetings both physical and virtual, Email, telephonic conversation	Ongoing	To inform employees & worker on key developments and compliances applicable to the Company.
Customers	No	Email	Event based	Query/ clarification handling.
Communities	Yes	Meetings, Email, written correspondence, telephonic conversation	Event based	Support CSR projects.
Regulatory Body	No	Email, written correspondence, website, Stock Exchange, telephonic conversation	Event based	Compliance related matters and discussions on policy regulations and amendments, inspections, and approvals.
BoDs & KMPs	No	Meetings both physical and virtual, Email, written correspondence, telephonic conversation	Quarterly & event based	Decision making and exercising powers of the Board.
Auditors	No	Meetings both physical and virtual, telephonic conversation	Quarterly & event based	Audit and discussions on policy regulations and amendments.
Registrar & Share Transfer Agent	No	Meeting, Email, written correspondence, telephonic conversation	Quarterly & event based	RTA related services.

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.

As a step forward in sustainability journey, Tega identified and reached out to multiple stakeholders and conducted a fairly comprehensive materiality assessment exercise in FY 2023-2024 to identify its focus areas. With a long-term plan on sustainability and non-financial reporting, Tega applies a **Double Materiality** assessment approach to systematically identify and prioritize its material matters based on concerns and expectations identified through engagement and consultation with the stakeholders. The process for consultation between stakeholders and the Board on economic, environmental, and social topics is the **Stakeholder Engagement & Consultation and Sustainability based Materiality Assessment Framework (SEC & SMAF)**. The process comprises of the following stages –

- Identification of Key stakeholder groups (internal and external) through appropriate weightage in terms of economic, social and environmental impacts considering both impact of the stakeholder on business and the impact of the business on the stakeholder.
- Development and circulation of appropriate questionnaires amongst key stakeholder groups identified to identify issues/ concerns material to the business, from stakeholder's perspective.
- Identification of material KPIs through Sustainability based Materiality Assessment framework (SMAF).
- Communication of the material KPIs identified, and feedback received from the stakeholders to the Board.

TIL has a Stakeholder Engagement committee to consult with stakeholders and receive feedback from them and the feedback received is further communicated to the board.

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

Stakeholder consultation is also one of the important tool in facilitating the identification and management of environmental, and social topics. The materiality assessment process is adopted for identification of environmental, social and governance topics that are matters of concern/expectations to stakeholders and the business. In accordance with identified topics the management and the Board at TIL incorporates components in policy statements and procedures to address the concerns raised and accordingly formulates pathways for mitigation/adaptation of the concerns raised and or for capitalizing the opportunities identified.

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

Tega conducts consultation with the vulnerable and disadvantaged section of the society, as a part of its Corporate Social Responsibility programs. Accordingly, feedback from the target population is accordingly taken to develop and implement the CSR programs for the benefit of the targeted beneficiaries.

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 2023-24			FY 2022-23		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	509	455	89%	472	335	71%
Other than Permanent	48	2	4%	46	0	0%
Total Employees	557	457	82%	518	335	65%
Workers						
Permanent	193	88	46%	190	76	40%
Other than Permanent	835	726	87%	727	0	0%
Total Workers	1028	814	79%	917	76	8.3%^

Over and above all the relevant policies are also posted in Company's intranet and the same is updated in case of any revision. Access to the intranet is provided to all employees to periodically update themselves on policies.

^computational error of previous year has been corrected.

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

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No.(B)	%(B/A)	No.(C)	%(C/A)		No.(E)	%(E/D)	No.(F)	%(F/D)
Employees										
Permanent										
Male	465	0	0%	465	100%	442	0	0%	442	100%
Female	44	0	0%	44	100%	30	0	0%	30	100%
Other than Permanent										
Male	47	0	0%	47	100%	45	0	0%	45	100%
Female	1	0	0%	1	100%	1	0	0%	1	100%
Workers										
Permanent										
Male	193	0	0%	193	100%	190	0	0%	190	100%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than Permanent										
Male	834	236	28.29%	598	71.71%	722	138	19%^	584	81%
Female	1	1	100%	0	0%	5	5	100%	0	0%

^computational error of previous year has been corrected

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
BoDs	3*	54425280	0	-
KMPs	5^	27293319		
Employees other than BoDand KMP	508**	559234	44	526260
Workers	193	255913	0	-

*Included only for internal BoDs

^ Tega has one female KMP and hence the same has been merged in the male category figure to protect the disclosure of the female KMP.

**Including non-permanent employee

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Gross wages paid to females as % of total wages	0%	0%

Note: There are no female blue collar employees (workers category)

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)**

The responsibility for addressing human rights implications is shared by several committees at the corporate office and plant levels, including the social performance team, internal committee, and grievance addressal committee. These teams and committees are investigating various human rights issues at both the corporate office and plant levels.

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

There are currently whistleblower and POSH policies and procedures in place as internal tools to address complaints pertaining to human rights. To address the aspects of human rights, additional frameworks and standards have been put in place. Below are some highlights of the same specifics –

(a) **Whistle Blower Policy**

The Company believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity, and ethical behaviour.

Though being a mandatory requirement, this mechanism facilitates to report concerns of unethical behaviour, actual or suspected, fraud or violation of the Company's code of conduct or ethics.

(b) **POSH Policy**

As an organization we are committed to ensuring that the work environment at all our locations and workplace is conducive to fair, safe and harmonious relations between employees. We as a Company respect the dignity of all employees working for the Company irrespective of their gender, hierarchy and we expect responsible conduct and behaviour on the part of all our employees at all levels. In compliance with the Act, any complaint under this policy shall be followed by a formal redressal mechanism as described in this Policy.

(c) **Ethics and Fairness in Business:** TIL is committed to Social & Ethical values of fair business. Also, to demonstrate Company's intention to protect and empower all its personnel within Company's influence & control by respecting the International Human Right Norms as well as National Labour Laws, we have implemented SA 8000:2014. This involve ensuring a good working condition, giving appropriate wages, ensuring higher levels of health and safety measures, and prevention of discrimination and that there is no room for forced labour or any other form of modern slavery, apart from no existence of dangerous working conditions and coercion for co-existence. In compliance with requirements specific to human rights, any suggestion/complaint under this requirement shall be followed by a formal redressal mechanism.

This implementation encompasses the designated four fundamental rights at work, as laid down in Article 2 of the ILO Declaration of Fundamental Principles and Rights at Work 1998. We ensure the following in our workplace:

1. Freedom of association and the effective recognition of the right to collective bargaining,
2. The elimination of all forms of forced or compulsory labour,
3. The effective abolition of child labour,
4. The elimination of discrimination in respect of employment and occupation.

(d) **Prevention of Environmental Damage**

We at TIL believe that every stakeholder has the right to a healthy environment, good health, food, and water. While we strictly adhere to national environmental regulations, we have also taken measures to prevent environmental damage. We have initiated the process of positive water balance by trying to recharge the water wherever it is practically possible both inside the plant, as well as exploring other areas where there is a scarcity of water for facilitating water recharge, which would eventually result in water-food-livelihood social security. We have considered low carbon intensive business activities in our plant operations that results in reduction of effect on climate change. All such initiatives have been taken in view that if

such measures are not taken, then these could otherwise negatively impact human rights of the local and global community. We have put in place external & internal communication mechanism to include concerns and expectations raised by external & internal stakeholders as a part of EMS (ISO 14001:2015).

(e) No Forceful Acquisition of Land for Business Activities

We at TIL, in principle believe that for individuals and communities, access to land and natural resources are necessary for their livelihood and survival. Hence, their rights to property, housing, food, and water will be abused, if their land is taken away forcefully from them. We therefore strictly abide by the laws of the land. In case of land that is to be acquired for the purpose of business activities, necessary legal procedure is followed and appropriate rehabilitation and settlement provisions for the impacted community/individuals is done (if required).

(f) Ensuring appropriate Occupational, Health and Safety measures

We have implemented ISO 45001, Occupational Health, and Safety Management System (OHSMS) in the manufacturing facilities of TIL, in India that ensures that the human rights of individuals are not impacted to the extent practicable, on account of working in a safe & healthy environment.

(g) Corporate Social Responsibility (CSR) measures

We believe that we should make a focused approach to operate in ways that enhance our credibility towards the society and the environment we are operating. We believe that CSR initiatives will also help in improving the life of various marginalised and disadvantaged section of the society in addition to protection of the environment.

In this respect, we have developed and implemented a CSR Policy that identifies the need and concerns of the disadvantaged and marginalised section of the society, followed by identifying appropriate measures to address their needs. The CSR programs that are taken in alignment with the needs of the community and environment are monitored periodically by the board members.

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

	FY 2023-24		FY 2022-23	
	Filed during the year	Pending resolution at the end of year	Filed during the year	Pending resolution at the end of year
Sexual Harassment	0	0	1	0
Discrimination at workplace	0	0	0	0
Child Labour	0	0	0	0
Forced Labour/Involuntary Labour	0	0	0	0
Wages	0	0	0	0
Other human rights related issues	2	0	0	0

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	1
Complaints on POSH as a % of female employees / workers	0	2.8%
Complaints on POSH upheld	0	1

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

TIL has created a POSH Policy to protect complainants from discrimination and harassment instances. The documentation link provided below provides more information about the policy and the process that is in place: https://www.tegaindustries.com/images/articles/pdf/POSH_guidelines_signed_2022.pdf

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

Although currently there is no specific clause on human rights requirements which can be referred to as part of business agreement and contracts, however moving forward the company aspires to implement the same.

Assessments for the year:

	No. of Plants that were assessed	No of Offices that were assessed
Sexual Harassment	100%	100%
Discrimination at workplace	100%	100%
Child Labour	100%	100%
Forced Labour/Involuntary Labour	100%	100%
Wages	100%	100%
Other human rights related issues	100%	100%

Note: We have the IC committee in place, centrally as well location based to address any POSH complaints. However requisite awareness is being created through trainings, posters at different locations, mail communication to all employees.

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

Since there was no case / concern which surfaced out therefore there was no requirement of Corrective Actions to be taken against.

Leadership indicators

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

The Company is working towards business process being modified/ introduced to address the human rights grievances/complaints, rather initiatives are taken proactively or on discussion with the concerned stakeholders which are employee friendly and also to make the working environment more conducive to dispense the responsibilities.

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

Requirement to be explored for necessary reporting.

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?

As of now, not all the operating locations are accessible to differently abled visitors, except the corporate office of TIL, which is located in Kolkata, India.

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%
Others – please specify	100%

**This is a new requirement which has got added and Tega commits to take appropriate action to address the provisions of this new requirement covering all the value chain partners. Tega will ensure extension of its existing policies to its value chain partners who express willingness to enforce similar policies in their respective organizations, in case they do not currently have such policies existing in their organization.*

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

No such corrective actions are required for the contractual workers, who are a part of the value chain partners. It is also envisaged at the moment, no such corrective actions would also be required in respect to human rights for the other value chain partners. However, the same can be confirmed after the assessment of the human rights of other value chain partners have been conducted.

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 2023-24	FY 2022-23
From renewable sources		
Total electricity consumption (A)	Not Applicable	Not Applicable
Total fuel consumption (B)	Not Applicable	Not Applicable
Energy consumption through other sources (C)	Not Applicable	Not Applicable
Total energy consumption (A+B+C)	Not Applicable	Not Applicable
From non-renewable sources		
Total electricity consumption (D)	41.64 TJ	39.79 TJ
Total fuel consumption (E)	109.32 TJ	115.56 TJ [^]
Energy consumption through other sources (F)	NIL	NIL
Total energy consumed from non-renewable sources (D+E+F)	150.96 TJ	155.35 TJ [^]
Total energy consumed (A+B+C+D+E+F)	150.96 TJ	155.35 TJ [^]
Energy intensity per rupee of turnover (<i>Total energy consumption/ turnover in rupees</i>)	20487.5 J/INR	20990 J/INR [^]
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	861.55 J/PPP(INR)	917 J/PPP(INR)
(Total energy consumed / Revenue from operations adjusted for PPP)	PPP(INR)	
Energy intensity in terms of physical output	0.0170 TJ/MT	0.0186 TJ/MT
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

[^] computation of previous reporting figure have been corrected

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

No. We have not yet carried out an independent assessment of the above energy parameters through any external agency.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N)

NO, TIL does not have any site/facility that is identified as Designated Consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY 2023-24	FY 2022-23
Water Withdrawal by Source		
(i) Surface water	19130 KL	19132 KL
(ii) Groundwater	4620 KL	4611.6 KL
(iii) Third party water	20858.79 KL	17419.1 KL [^]
(iv) Seawater / desalinated water	NIL	NIL
(v) Others	NIL	NIL
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	44608.79 KL	41162.1KL^{**}
Total volume of water consumption (in kilolitres)	40584.55 KL	41162.1 KL ^{**}
Water intensity per rupee of turnover (Water consumed / turnover)	0.0055 L/ INR	0.006 L/ INR ^{**}
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.23 KL/PPP	0.24 KL/PPP
(Total water consumption / Revenue from operations adjusted for PPP)	(INR Million)	(INR Million)
Water intensity in terms of physical output	4.56 KL/MT	4.93 KL/MT
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

[^]figure of Head Office of Tega has been included, which was not included in the previous reporting period, except supply of water that is available from the service facility provider of the building

^{**} computation of previous reporting figures has been corrected

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

No. We have not yet carried out an independent assessment of the above water parameters through any external agency.

4. Provide the following details related to water discharged:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment*	4024.24 KL	-
(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	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)*	4024.24 KL	-

*Data is for Dahej unit only

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

No. We have not yet carried out an independent assessment of the above parameters through any external agency.

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

The company has initiated projects/activities to achieve zero liquid discharge. As far as coverage is concerned, all the plants having such scope have been considered for necessary implementation. Dahej plant is already having both Effluent Treatment Plant (ETP) & Sewage Treatment Plant (STP) fully operational. Samali has also been upgraded through installation of package type STPs. Arrangement is being made to use the treated wastewater for horticulture purpose.

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

Parameter*	Please specify unit	FY 2023-24	FY 2022-23
NOx	mg/Nm3	65.90	83
SOx	mg/Nm3	84.70	62
Particulate matter (PM)	mg/Nm3	51.22	53

* Emissions are only for DG Set and Boilers

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

Yes. We had carried out monitoring of the emission parameters through accredited external agency.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions	Metric tonnes of CO2 equivalent	8106	8387 [^]
Total Scope 2 emissions	Metric tonnes of CO2 equivalent	8281	8730 [^]
Total Scope 1 and Scope 2 emissions per rupee of turnover	Metric tonnes of CO2 equivalent/INR Million	0.0022 Kg of CO2 eq/ INR	0.0023 Kg of CO2 eq/ INR
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 CO2 equivalent/PPP	0.09	0.10
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO2 equivalent/tonnes of Production	1.84	2.05
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

[^] computation of previous reporting figure have been corrected

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

No. We have not yet carried out an independent assessment of the above information through any external agency.

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

During FY'23, the organisation had carried out GHG accounting covering 3-operating plant (in India) including Head Office (at Kolkata). In continuation to the same a high-level decarbonisation plan has been proposed. Actions/projects in line with the plan has been initiated mentioned below:

- Battery operated stackers for blasting, RM store, CC, Banbury and fabrication shop at Samali (West Bengal) Plant.
- Fuel switch from LDO to CNG fired Boiler operation initiated at Dahej Plant.
- PPA (Power Purchase Agreement) executed for Roof top solar power plant of 500 KWp at Samali & 140 KWp at Kalyani (at West Bengal).
- Conversion of Furnace Oil (FO) fired boiler into Gas boiler at Kalyani plant (is in advanced stage of completion).

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

Parameter	FY 2023-24	FY 2022-23
Total Waste Generated (in Metric Tonnes)		
Plastic Waste (A)	24.92	20
E-Waste (B)	0.88	2
Bio-medical waste (C)	0	0
Construction & demolition waste (D)	0	0
Battery Waste (E)	0	1
Radioactive Waste (F)	0	0
Other Hazardous Waste (G). Used Oil, Discarded container with hazardous chemicals, Rubber Scrap	14.54	158
Other Non-Hazardous Waste generated (H). Specify if any	2204.942	2324
Total (A+B+C+D+E+F+G+H)	2245.282	2505
Waste intensity per rupee of turnover. (Total waste generated / Revenue from operations)	0.30 MT/ INR Million	0.34 MT/ INR Million
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.013 MT/ PPP (INR)	0.015 MT/ PPP (INR)
Waste intensity in terms of physical output	0.25	0.30
Waste intensity (optional) - the relevant metric may be selected by the entity		
<i>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</i>		
Category of Waste		
(i) Recycled	0	811
(ii) Reused	0	NIL
(iii) Other recovery operations	NIL	NIL
Total	0	811
<i>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</i>		
Category of Waste		
(i) Incineration	4.15	NIL
(ii) Landfilling	NIL	NIL
(iii) Other disposal operations	2241.13	1688
Total	2245.282	1688

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

No. We have not yet carried out an independent assessment of the above information through any external agency.

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.

Disposal of process waste disposal is as per the guidelines of concerned State Pollution Control Board (SPCB) and as per the conditions mentioned CCA (Combined Consent & Authorisation) or CTO (Consent to Operate) and Hazardous Waste Authorisation that has been obtained from the local SPCB. Various categories of hazardous waste are disposed off through SPCB approved recycler or reclaimer. Interventions are being taken to continually reduce process waste generation. Lead based chemlock is now being replaced with environment friendly chemlock as suggested by the manufacturer.

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.**

The entity does not have operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) for which environmental approvals / clearances are required. Hence, the disclosure is Not Applicable for TIL.

12. **Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:**

The industry doesn't carry out EC (Environment Clearance) attracting projects. Hence environmental impact assessments are Not Applicable.

13. **Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N).**

Sl. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
-	-	-	-	-

Leadership indicators

1. **Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):** Not Applicable

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 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Ground water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) 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.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format: TIL is yet to start working on scope 3.

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
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	-	-
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent/INR Million	-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO ₂ equivalent/PPP	-	-

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

No. We have not yet carried out an independent assessment of the above parameters through any external agency.

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.

TIL will evaluate going forward.

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:

TIL will evaluate and deploy measures to address this.

The Company has initiated interventions as mentioned in question 8 (above) to reduce impact on environment. Will start to capture the tangible benefits in a structured manner.

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

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

Disaster management plans are part of individual Onsite Emergency plan of the operating plants, wherein natural calamity/ disaster has been considered as a potential emergency.

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.

Nothing significant to disclose.

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

TIL will evaluate going forward.

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.
TIL is associated with 7 (seven) trade and industry chambers/associations.
- 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.

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Indian Chamber of Commerce	National
2.	The Federation of Indian Chambers of Commerce & Industry (FICCI)	National
3.	Indo-Australian Chamber of Commerce	National
4.	Economic Research India Pvt Ltd	National
5.	Confederation of Indian Industry	National
6.	Dahej Industries Association	State
7.	Bharat Chamber of Commerce	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.

Not Applicable for TIL since no issues related to anti-competitive conduct of the entity arose.

Leadership indicators

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

Sl. 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
-	-	-	-	-	-
-	-	-	-	-	-

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:

As per the CSR Rules, the projects that are being implemented by TIL is under the value of INR 1 crore, hence, conducting Social Impact Assessment in accordance with applicable laws of the land is not required.

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

No such projects is currently being undertaken by TIL which would result in Rehabilitation and Resettlement (R&R).

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

To receive & redress grievances of the community, the Company has specified contact details for grievances and queries on its website.

Further, the Company can be approached at compliance.officer@tegaindustries.com

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	14.75%	15.2%
Sourced directly from within the district and neighbouring districts	68.6%	45.91%

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 2023 - 24 Current Financial Year	FY 2022 - 23 Previous Financial Year
Rural	0	0
Semi-urban	39.4	45.2
Urban	9.6	8.2
Metropolitan	51	46.6

Note: The numbers given are based on the net salary.

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

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

Details of negative social impact identified	Corrective action taken

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

Sl. No.	State	Aspirational District	Amount spent (In INR)
1	West Bengal	Nadia	₹ 12,98,466/-

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

Due to the typical nature of procurement this can't be explored & adopted, hence till date there is no preferential procurement policy giving preference to purchase from suppliers comprising marginalized /vulnerable groups.

(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:

Sl. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
---------	--	--------------------------	---------------------------	------------------------------------

Ans: No intellectual property of Tega is based on traditional knowledge.

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

Name of authority	Brief of the Case	Corrective action taken
-------------------	-------------------	-------------------------

Ans: No intellectual property of Tega is based on traditional knowledge as well as there was no adverse order in last FY in respect of intellectual properties of the Company.

6. Details of beneficiaries of CSR Projects:

Sl. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups*
1.	Disha India Education Trust	135	-
2.	Nabapally Primary School	125	-
3.	Joypul Nandanik Shikshayatan	279	-
4.	Rotary Sarada Shishu Shiksha	190	-
5.	Friends of Tribals Society	149	100
6.	Kalyani- The Paschim Banga Andha Alope Samity	35	100
7.	Samali-Angarberia Free Primary School	105	-
8.	Samali-Gazipur Free Primary School	164	-
9.	Dahej- ITI Bharuch - Chemistry Lab	150	-
10.	India Autism Center Project	100	-
11.	PACE Learning Center	264	100
12.	Oriental Saminary	540	-

* The assessment of the vulnerable and marginalised groups for CSR projects, other than Friends of Tribals Society, Kalyani- The Paschim Banga Andha Alope Samity and PACE Learning Center is in the process of being implemented.

PRINCIPLE 9 Businesses should promote inclusive growth and equitable development.

Essential indicators

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

Branch / PMG raises the PPR in Tega Apps on behalf of the customer to escalate the issue / Branch / PMG raises the PPR in Tega Apps on behalf of the customer to escalate the issue / problem with details information in a scheduled format to Customer Complain Manager. On receipt of the same, if there is a requirement of Free Replacement Order (FRO) that is evaluated accordingly and immediately approved for action by the concerned department. Then with the documents of the related functions like Product Manufacturing Group (PMG) and Technical Sales Services (TSS), drafting, design, Manufacturing, Quality, Branch for installation case is reviewed with concerned departments and Root Cause Analysis (RCA) done for the problem. Based on that appropriate and effective Correction and Corrective actions are suggested / uploaded in the system targeting the respective department. This is the end of the Customer Complaints Management (CCM) part of the Product problem Report (PPR). Based on the completion of the Corrective and Preventive Action (CAPA), CCM reviews / audits the sustenance of the process.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

	As a percentage of total turnover	
Environmental and social parameters relevant to the product	100%	All the products manufactured in Indian facilities are from ISO 14001 certified plants
Safe and responsible usage	100%	As per work instructions released by the respective PMGs, available at: https://tegaindia.sharepoint.com/sites/BRSRPRINCIPLE9E2PMG/Shared%20Documents/Forms/AllItems.aspx
Recycling and/or safe disposal	100%	Our products are consumables which wears out in different applications. The left-out portion of the 100% product is currently being scrapped and disposed off by the customer as per the prevailing rules and governing laws.

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

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
Data Privacy	NIL	NIL	NA	NIL	NIL	NA
Advertising	NIL	NIL	NA	NIL	NIL	NA
Cyber-security	NIL	NIL	NA	NIL	NIL	NA
Delivery of essential services	NIL	NIL	NA	NIL	NIL	NA
Restrictive trade practices	NIL	NIL	NA	NIL	NIL	NA
Unfair trade practices	NIL	NIL	NA	NIL	NIL	NA
Others	74	38	NA	116 [^]	69	NA

[^]Typo error in previous report.

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

	Number	Reason for Recall
Forced Recall	0 (Zero)	Not Applicable
Voluntary Recall	0 (Zero)	Not Applicable

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No)

Yes, TIL has framework on cyber security and risks related to data privacy. The framework document is available on the organization's intranet.

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.

The disclosure is Not Applicable for TIL since no issues pertaining to the above mentioned parameters arose in the FY 2023-24.

7. Provide the following information relating to data breaches:**a. Number of instances of data breaches**

There were no recorded instances of data breaches during the fiscal year 23/24.

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

As there have been no instances of data breaches, the status is marked as "Not Applicable" (NA).

c. Impact, if any, of the data breaches

Since there is no case of data breach therefore it is Not Applicable.

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

Yes, the TIL website comprises of information on products and services of the entity in the segment "Our Offerings". Weblink: <https://www.tegaindustries.com/>

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

The Company provides its consumers with an appropriate manual for safe and responsible usage of products and/or services. The respective work instructions are released by the respective PMGs and are available at: <https://tegaindia.sharepoint.com/sites/BRSRPRINCIPLE9E2PMG/Shared%20Documents/Forms/AllItems.aspx>

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, we 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.