

July 17, 2026

The Corporate Service
Department
BSE Limited
P J Towers, Dalal Street
Mumbai - 400 001
Scrip Code: **533553**

The Listing Department
The National Stock Exchange of India Ltd.
Exchange Plaza, Bandra- Kurla Complex
Bandra (East)
Mumbai - 400 051
Symbol: **TDPOWERSYS**

TD Power Systems Limited
(CIN -L31103KA1999PLC025071)

REGISTERED OFFICE & FACTORY:
27, 28 and 29, KIADB Industrial Area
Dabaspet, Nelamangala Taluk
Bengaluru Rural District
Bengaluru – 562 111 India

Tel +91 80 229 95700 / 6633 7700
Fax +91 80 7734439 / 2299 5718
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www.tdps.co.in

Dear Sir/Mam,

Sub: Business Responsibility and Sustainability Report (BRSR) for the Financial Year 2025-26

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for the Financial Year 2025-26, which also forms part of Annual Report of the Company for the Financial Year 2025-26.

Kindly take note of the above on record.

Thanking you,
For **TD Power Systems Limited**

Bharat Rajwani
Company Secretary & Compliance Officer

Encl: A/a

ANNEXURE - 11

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

FY 2025-26

SECTION A: GENERAL DISCLOSURES

I. Details of listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	L31103KA1999PLC025071
2. Name of the Listed Entity	TD Power Systems Limited
3. Year of incorporation	April 16, 1999
4. Registered office address	27, 28 and 29, KIADB Industrial Area, Nelamangala Taluk, Bengaluru Rural District, Dobbaspeta, Karnataka, 562111
5. Corporate address	
6. E-mail	tdps@tdps.co.in
7. Telephone	080-22995700/6633 7700
8. Website	https://www.tdps.co.in/
9. Financial year for which reporting is being done	FY 2025-26
10. Name of the Stock Exchange(s) where shares are listed	BSE Ltd. (BSE) National Stock Exchange of India Ltd. (NSE)
11. Paid-up Capital	3124.2966 lakhs
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Bharat Rajwani Email: investor.relations@tdps.co.in
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 basis
14. Name of assurance provider	-
15. Type of assurance obtained	-

II. Products/Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Manufacturing of Generator	97%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	AC Generator and its spares/components	27101	97%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	3	1	4
International	1	4	5

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	All states in India
International (No. of Countries)	113 Countries

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

Response: 67%

c. A brief on types of customers

Response: TDPS has a customer base of manufacturers of prime movers such as gas turbines, steam turbines, gas engines, diesel engines, and hydro turbines.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	730	678	92.88%	52	7.12%
2	Other than Permanent (E)	0	0	0	0	0
3	Total employees (D + E)	730	678	92.88%	52	7.12%
WORKERS						
4	Permanent (F)	240	240	100.00%	0	0.00%
5	Other than Permanent (G)	580	576	99.31%	4	0.69%
6	Total workers (F + G)	820	816	99.51%	4	0.49%

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	0	0	Nil	0	Nil
2.	Other than Permanent (E)	0	0	Nil	0	Nil
3.	Total employees (D + E)	0	0	Nil	0	Nil
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	0	0	Nil	0	Nil
5	Other than Permanent (G)	0	0	Nil	0	Nil
6	Total workers (F + G)	0	0	Nil	0	Nil

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	6	2	33.33%
Key Management Personnel	3	1	33.33%

22. Turnover rate for permanent employees and workers:

Particular	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	0.99%	0.72%	0.97%	11.7%	12.3%	11.7%	0.9%	2%	1%
Permanent Workers	0.10%	0%	0.10%	0.8%	0%	0.8%	0.3%	0%	0.3%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

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

Response: Please refer to Annexure 1 (Form AOC-1) of the Annual Report for the details of subsidiaries, joint ventures and associate companies. The subsidiaries of the Company do not participate directly in the Business Responsibility initiatives. However, all these subsidiaries generally adopt the same practises as carried out by the Company.

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No): Yes

(ii) Turnover (₹ in lakhs): 1,71,666.38

(iii) Net worth (₹ in lakhs): 1,02,882.07

VII. Transparency and disclosures compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, the details are disclosed in Essential Indicator 3 of principle 8	Nil			Nil		
Investors (other than shareholders)	Yes, Company is registered on Scores portal of SEBI to redress grievance of shareholders also a tab is created on the Company's website exclusively for investors related queries & grievance	Nil			Nil		
Shareholders	The Company through its Registrar and Transfer Agent (RTA), provides redressal to shareholder grievances. The Company has specific e-mail addresses earmarked for receiving shareholders complaints, viz investor.relations@tdps.co.in and helpdesk@in.mpms.mufg.com	1	0				

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Employees and workers	Yes, group email ID, suggestion box, grievance form, drop	Nil			Nil		
Customers	Yes, (A dedicated customer Support team is in place to address their complaints)	309	41	Open due to - Waiting for customer feedback, shutdown updates, machine under observation	362	3	Open due to - Customer shutdown updates
Value Chain Partners	Yes, (A set procedure exists on the Company's intranet)	Nil			Nil		

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

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

S. No.	Material Issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
1	Energy	Opportunity	With the increasing demand for high-efficiency products, innovation and delivering advanced, future ready solutions through continuous R&D, product upgrades, energy efficient designs, will be key to strengthening our position as a leader in sustainable energy technology within the rapidly evolving energy market.	-	Positive

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

S. No.	Material Issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
2	Emissions	Risk	Given the nature of our operations, the release of GHG emissions is evident. With investors increasingly prioritising environmental responsibility, our commitment to reducing emissions is a critical step toward advancing our sustainability goals and aligning with stakeholder expectations	We continue to account for our GHG emissions across within our operations as well as value chain. In the coming years, we will actively track our emissions intensity and establish company-wide reduction targets to drive continuous improvement in our environmental performance.	Negative
3	Occupational Health & Safety	Risk	It is imperative for us to maintain strict adherence to safety protocols on the shopfloor due to the high-risk nature of our operations. Any lapse in safety compliance can lead to workplace incidents, potentially disrupting production schedules and increasing employee absenteeism. By prioritising operational precision and safety, we aim to ensure business continuity, protect our workforce, and uphold productivity	We maintain a comprehensive Hazard Identification and Risk Assessment (HIRA) register that documents safety related activities, potential hazards, and associated risks. Additionally, regular safety meetings are conducted under the guidance of the safety committee to proactively identify workplace hazards, evaluate risk exposure, and report any incidents, thereby fostering a safe and secure work environment.	Negative

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

S. No.	Material Issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
4	Supply Chain	Opportunity	We engage with a broad and diverse network of suppliers for sourcing raw materials and processed goods used in our products, recognising supplier diversity as a key contributor to a resilient and sustainable value chain. Through regular inspections and assessments focused on ESG criteria, we promote responsible sourcing practises, ensure compliance with applicable regulations, and strengthen sustainability performance across our supply chain. To further enhance operational efficiency and long-term business resilience, we continue to invest in automation.	-	Positive
5	Product Quality & Safety	Opportunity	By complying with applicable standards and regulations throughout the production process, we ensure that our products meet the highest benchmarks of safety and quality, thereby fulfilling customer expectations effectively.	-	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)					Yes				
b. Has the policy been approved by the Board? (Yes/No)					Yes				



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
c. Web Link of the Policies, if available	https://www.tdps.co.in/investor-relations/corporate-governance Further the following policies are on our intranet: • Code of Ethics and Conduct • Non-Discrimination Policy • Policy on POSH • Policy On Prevention or Prohibition of Sexual Harassment of Women in Company's Workplace • Grievance & Harassment Redressal Policy • Career Development Policy • Employees Health Policy • Prevention of forced labour at Workplace • Freedom to join Association • Anti-bribery Policy • Prohibition of Child Labour Policy • Policy on Human Trafficking Slavery • Cybersecurity Policy • Data Privacy Policy								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	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.	The details of the certifications can be accessed at https://www.tdps.co.in/certifications								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	- Enhance energy efficiency through process optimisation and technology adoption to reduce operating costs. - Initiate the utilisation of renewable energy sources and increase installation capacity as per requirement and feasibility to reduce reliance on conventional grid power during peak demand.								
6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	- Cumulative energy savings of approx. 22,340 units and cost savings of ₹ 2.23 lakhs through energy efficiency adoption. - Significant technological absorption initiatives undertaken to enhance process effectiveness, product quality, and energy conservation.								

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure). Response: "At TDPS, we believe that sustainable business practises are fundamental to creating enduring value for all stakeholders. Sustainability is not viewed as a standalone agenda but as an integral part of our strategy, decision-making, and long-term vision. As we continue to grow, we remain committed to conducting our business responsibly, creating positive social impact, and managing our environmental footprint with diligence and accountability. Our approach is guided by the principles of ethical governance, transparency, and stakeholder inclusiveness. We recognise that our responsibilities extend beyond business performance to encompass the well-being of our employees, communities, customers, business partners, and the environment. By fostering a culture of integrity, innovation, and continuous improvement, we seek to build a resilient and future-ready organisation. The Company's sustainability framework is aligned with the nine principles of the National Guidelines on Responsible Business Conduct (NGRBC), which provide the foundation for our efforts towards responsible growth. These principles guide us in embedding ethics, environmental stewardship, employee well-being, human rights, stakeholder responsiveness, and inclusive development into the way we operate and create value. As we look ahead, we remain steadfast in our commitment to integrating sustainability across our business, strengthening stakeholder trust, and contributing meaningfully to a more sustainable and inclusive future. Through responsible leadership and collective action, we aim to create lasting value for generations to come." Nikhil Kumar Managing Director									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board of Directors holds responsibility for implementing and overseeing business responsibility initiatives, which encompass a range of policies aligning with our Company's code of conduct and operational standards.								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	No, we do not have a dedicated committee. The Board of Directors assumes responsibility for making decisions regarding sustainability-related matters.								
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								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	All our policies are reviewed by the Board of Directors on an annual basis								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Board of Directors reviews the compliance of statutory requirements on a quarterly basis								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	No								

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

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

- Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	Overview of Management Discussion and Analysis Report 2025, containing Industry Structure and Development, segment-wise performance, outlook etc.	100%
Key Managerial Personnel		Presentation on Company's sales, products, business outlook, strategies and Market Scenario. Presentation on CSR Annual Action Plan containing projects aligned with the Company's theme. Update on compliance status of the applicable laws and Cost Audit Report. Conducted a Startegic meeting to deliberate on the Company's operational strategy, business excellence initiatives, Overall future prospects. An Overview of the new Labour Code and the Company's compliance status and other necessary programmes to familiarise the Directors with the matters concerning the Company.	

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Employees other than BoD and KMPs	72	Energy management, occupational health and workplace safety, and other and behavioural functional trainings pertaining to the NGRBC principles.	80.5%
Workers	16	Workplace safety, POSH, and other technical and functional training.	50%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
Particular	NGBRC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine			Nil		
Settlement					
Compounding fee					

Non-Monetary				
Particular	NGBRC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment			Nil	
Punishment				

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

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

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Response: Yes, the Company has an anti-bribery policy that highlights the categories of bribery and corruption, provides guidance to employees for adhering to the policy, and outlines actions pertaining to violation of the policy. The policy is available on the Company intranet

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

Particular	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs		
Employees		
Workers		

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

Case Details	FY 2025-26		FY 2024-25	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	None		None	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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

Response: Not applicable

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	86 days	71 days

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	3.44	10.26
	b. Number of trading houses where purchases are made from	24	30
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	88.59%	94.97
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	Nil	Nil
	b. Number of dealers/distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Nil	Nil
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	1%	0.56%
	b. Sales (Sales to related parties / Total Sales)	24%	28.23%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	No Loans & advances given by Holding Company to related parties	Nil
	d. Investments (Investments in related parties / Total Investments made)	100%	99.96%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Leadership Indicators

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

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

- Does the entity have processes in place to avoid/ manage conflicts of interest involving members of the Board? (Yes/ No) If Yes, provide details of the same.

Response: Within its governance framework, the Company has adopted best practises for reviewing Directors' conflicts of interest. The Company regularly assesses disclosures provided by Board members regarding their involvement with other entities, ensuring that necessary approvals are obtained before engaging in transactions with such entities.

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe.

Essential Indicators

- Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of products and processes to total R&D and capex investments made by the entity, respectively.

Sr. No.	Particular	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
1	R&D	8%	100%	20kV insulation system development.
2	Capex	44%	100%	EMS, Laptops with 64GB Ram, PLM License, ACAD Mechanical License

- Does the entity have procedures in place for sustainable sourcing? (Yes/No)
Response: Yes, a policy for sustainable sourcing has been developed. Additionally, relevant training and awareness sessions are being conducted for the suppliers.
 - If yes, what percentage of inputs were sourced sustainably?
Response: While the Company conducts training for the suppliers on sustainable sourcing, the percentage for the year has not been measured yet.
- 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.
Response: There are no products or parts that require recycling back into the manufacturing process within the Company. Once dispatched to the site/customer, it is the customer's responsibility to adhere to the Operation and Maintenance manual and comply with relevant regulatory requirements based on local regulations.
- 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.
Response: Yes, all operations of TDPS fall under the purview of Extended Producer Responsibility (EPR), and the waste collection plan aligns with the EPR proposal submitted to the Karnataka State Pollution Control Board (KSPCB). Following this submission, the Company obtained consent from the KSPCB.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Leadership Indicators

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

NIC Code	Name of product/ service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain. (Yes/No) If yes, provide the web-link.
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No LCA has been carried out in FY 2025-26

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

Name of product/service	Description of the risk/concern	Action Taken
Since no product life cycle assessment has been conducted and certified by the NIC code, it is not applicable. However, processed waste items such as copper, steel, resin, oil, cotton waste mixed with oil/resin are disposed off via authorised agencies.		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Construction waste	We use original mill certified material to achieve the specified efficiency results. Hence, no input material is recycled/reused.	

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

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	All products are packaged using new materials, including plywood and pinewood, prior to shipment to customers across both domestic and international markets. Due to the impracticality and high cost associated with retrieving scrapped or damaged parts post-delivery, product reclamation processes at the end of the product lifecycle have not been implemented.					
E-waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
All products are packaged using new materials, including plywood and pinewood, prior to shipment to customers across both domestic and international markets. Due to the impracticality and high cost associated with retrieving scrapped or damaged parts post-delivery, product reclamation processes at the end of the product lifecycle have not been implemented.	

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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	Total (A)	% of employees covered by									
		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	678	Nil	Nil	678	100%	Nil	Nil	Nil	Nil	Nil	Nil
Female	52	Nil	Nil	52	100%	52	100%	Nil	Nil	Nil	Nil
Total	730	Nil	Nil	730	100%	52	7%	Nil	Nil	Nil	Nil
Other than Permanent Employees											
Male	576	Nil	Nil	576	100%	Nil	Nil	Nil	Nil	Nil	Nil
Female	4	Nil	Nil	4	100%	4	100%	Nil	Nil	Nil	Nil
Total	580	Nil	Nil	580	100%	4	0.7%	Nil	Nil	Nil	Nil

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

Category	Total (A)	% of workers covered by									
		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	240	240	100%	240	100%	0	0%	0	0%	0	0%
Female	0	0	0	0	0%	0	0%	0	0%	0	0%
Total	240	240	100%	240	100%	0	0%	0	0%	0	0%
Other than Permanent Workers											
Male	576	0	0%	576	100%	0	0	0	0%	0	0%
Female	4	0	0%	4	100%	4	100%	0	0%	0	0%
Total	580	0	0%	580	100%	4	0.68%	0	0%	0	0%

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

Particular	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.12%	0.60%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	100%	100%	Y	100%	100%	Y
Others – please specify	Nil			Nil		

3. 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.

Response: Yes, our premises are accessible to differently abled employees and workers. Additionally, Unit II has a lift facility for further convenience.

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.

Response: Yes, the policy is available on the Company's intranet.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0	0	0	0
Female	2	100%	0	0
Total	2	100%	0	0

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes, we have different committees to address various grievances of members.
Other than Permanent Workers	Workers may approach the committee or Welfare officers directly
Permanent Employees	Yes, We have different committees to address various grievances of members.
Other than Permanent Employees	Workers may approach the committee or Welfare officers directly

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	730	0	0%	569	0	0%
Male	678	0	0%	527	0	0%
Female	52	0	0%	42	0	0%
Total Permanent Workers	240	240	100%	245	245	100%
Male	240	240	100%	245	245	100%
Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety measures		On skill upgradation		Total (D)	On Health and Safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	678	678	100%	473	69.7%	527	527	100%	527	100%
Female	52	52	100%	45	86.5%	42	42	100%	42	100%
Total	730	730	100%	518	70.9%	569	569	100%	569	100%
Workers										
Male	240	240	100%	240	100%	245	245	100%	245	100%
Female	0	0	Nil	0	0	0	0	Nil	0	0
Total	240	240	100%	240	100%	245	245	100%	245	100%

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	678	678	100%	527	527	100%
Female	52	52	100%	42	42	100%
Total	730	730	100%	569	569	100%
Workers						
Male	240	240	100%	245	245	100%
Female	0	0	100%	0	0	0%
Total	240	240	100%	245	245	100%

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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?

Response: Yes, across our Company and its operations, occupational health and safety management system is implemented and adhered by enforcing policies and due procedures. The management system is applicable to all employees within the Company. Our employee health policy focuses on the objective of promoting health and wellbeing through hiring and periodically monitoring the same across the workforce.

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

Response: We maintain a comprehensive Hazard Identification and Risk Assessment (HIRA) register that documents safety activities, potential hazards, and associated risks, and specifies the preventive measures implemented to mitigate those hazards and minimise safety exposure.

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

Response: Yes, we hold regular safety meetings, chaired by the Safety Committee, to identify workplace hazards, evaluate associated risks, and document any incidents.

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

Response: Yes, we maintain ongoing partnerships with medical centres—Ravi Kirloskar Hospital as KLE Hospitals, Bangalore, Siddaganga Medical College & Research Institute Tumkur, Fortis Hospital, Yeshwanthpur and Narayana Nethralaya, Bangalore, providing all employees and workers access to their medical services. In addition, the Company operates an on-site occupational medical and healthcare centre, offering comprehensive health and wellness services that address both work-related and general medical needs.

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

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	3.01	5.16
Total recordable work-related injuries	Employees	0	0
	Workers	8	9
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Response: To ensure a safe and healthy workplace, we have implemented a range of initiatives and proactive measures. A PPE matrix is prominently displayed across the facility to promote proper usage and enhance safety. We conduct capacity-building programmes that include training and awareness sessions on various safety-related topics. Additionally, we have established clear guidelines, including a list of dos and don'ts, along with engineering controls to ensure the safe handling of equipment and products.

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

	FY 2025-26			FY 2024-25		
	Filed during this year	Pending resolution at the end of year	Remarks	Filed during this year	Pending resolution at the end of year	Remarks
Working Conditions	37	5	Unsafe working conditions leading to replacement of certain equipment.	41	3	Unsafe working conditions leading to replacement of certain equipment.
Health & Safety	15	3	Physical health (sprains and strains) leading to retrofits in equipment (use of trolleys)	8	1	Physical health (sprains and strains) leading to retrofits in equipment (use of trolleys)

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health & Safety practises	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 practises and working conditions.

Response: We provide extensive training on a wide range of safety topics to proactively manage risks. A key element of our programme is the annual 'National Safety Week,' which raises awareness of essential safety issues. Strategically placed safety posters throughout our facility reinforce protocols and help prevent unsafe behaviours. Furthermore, we have automated critical areas of our operations with robotic technology, significantly reducing personnel exposure to hazardous conditions.

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).

Response: Yes, we provide statutory benefits, including Employees' Deposit Linked Insurance, Gratuity, and Employee General Insurance.

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

Response: The Company monitors the GST charged by value chain partners to ensure they comply with statutory regulations. We track all GST transactions carefully to verify that partners deposit the collected GST with the Government. This helps maintain accurate records and ensures we can claim input tax credit without any complications. For additional checks and to ensure compliance with all statutory obligations throughout the value chain, the Company includes a compliance clause in agreements with its partners whenever possible. By these measures, we ensure partners meet statutory requirements, supporting our overall compliance efforts.

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.

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Response:

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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

Response: Yes, Case to Case Basis in case of Retirement.

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 practises	56%
Working Conditions	56%

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

Response: There were no risks or concerns identified post the assessment.

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

Essential Indicators

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

Response: Stakeholder groups are determined according to their level of involvement with the entity. Core stakeholders encompass individuals, groups, or institutions that contribute value to the Company's business chain. This includes employees, investors, customers, suppliers, and various other stakeholders.

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 & Marginalised Group (Yes/No)	Channels of communication	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Emails, suggestion boxes, Annual Town Hall, HR One Portal	Employee engagement surveys, career development surveys conducted annually	Information about company's business growth plan and performance
Investors		Emails, post	Need based and quarterly	To understand company's major events, and results
Customers		Emails, communication from customer care department, social networking	Need based	Information on business offerings
Suppliers		Emails	Need based	To get information about new market trends and responsible procurement

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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.

Response: Consultation between stakeholders, such as investors, and the Board of Directors is done through conference calls to discuss the Company's financial performance every quarter. These interactions are led by the Managing Director. For Social and Environmental Responsibility initiatives, the Company collaborates with NGOs that act as intermediaries. These NGOs assess stakeholders needs in areas such as education, healthcare and environmental conservation and propose projects aligned with the Company's CSR goals. The Board of Directors reviews these projects while granting approval. Additionally, the Company provides the Board with a comprehensive report detailing the impact of each project.

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.

Response: No

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

Response: None of our stakeholders represent vulnerable/marginalised groups. Hence, no concerns have been raised.

PRINCIPLE 5: Businesses should respect and promote human rights.

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/Workers (B)	%B/A	Total (C)	No. of employees/Workers (D)	% D/C
Employees						
Permanent	730	730	100%	569	569	100%
Other than Permanent	0	0	0%	0	0	0%
Total Employees	730	730	100%	569	569	100%
Workers						
Permanent	240	240	100%	245	245	100%
Other than Permanent	580	580	100%	0	0	0%
Total Employees	820	820	100%	245	245	100%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum wage		More than Minimum wage		Total (D)	Equal to Minimum wage		More than Minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	678	0	0%	678	100%	527	0	0%	527	100%
Female	52	0	0%	52	100%	42	0	0%	42	100%

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Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum wage		More than Minimum wage		Total (D)	Equal to Minimum wage		More than Minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Other than Permanent										
Male	576	0	0%	576	100%	Nil	Nil	Nil	Nil	Nil
Female	4	0	0%	4	100%	Nil	Nil	Nil	Nil	Nil
Workers										
Permanent										
Male	240	0	0	240	100%	245	0	0	245	100%
Female	0	0	NA	0	0%	0	0	NA	0	NA
Other than Permanent										
Male	576	0	0	576	100%	1,063	0	0 0%	1,063	100%
Female	4	0	NA	4	100%	42	0	0 0%	42	100%

3. Details of remuneration/salary/wages

a. Median remuneration / wages

	Male		Female	
	Number	Median remuneration/salary/ wages of respective category	Number	Median remuneration/salary/ wages of respective category
Board of directors (BoD)	1	7,57,00,184	0	0
Key Managerial Personnel	2	67,85,940	1	1,02,02,498
Employees other than BoD and KMP*	676	5,69,067	51	5,73,756
Workers*	240	6,65,030	0	0

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	6.89%	7.2%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?

Response: Yes, our welfare officer serves as the focal point for addressing human rights impacts and issues along with support of the HR team.

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

Response: Our grievance policy outlines the procedures for addressing human rights-related concerns. Further, employees can raise their concerns directly with the human resources department through emails and individual discussions.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	Nil	1	1	This has been resolved after the year - end

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

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	1
Complaints on POSH as a % of female employees / workers	0%	1.19%
Complaints on POSH upheld	0	0

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.
Response: We have policies in place for discrimination and harassment, these policies are briefed to all the members. In the event of any such cases, employees may reach out to the HR Department or the Senior Management Team for assistance. Appropriate mechanisms and safeguards have been established to ensure that, should any complaint arise, the complainant is protected from any adverse consequences or victimisation.

9. Do human rights requirements form part of your business agreements and contracts?
Response: Yes, we consider all pertinent human rights criteria when engaging in business activities and entering into contracts.

10. Assessments for the year

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others- please specify	

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

Response: No significant risks or concerns were identified during the assessment. Accordingly, no corrective actions were required or are currently underway.

Leadership Indicators

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

Response: None of our business processes have been modified, since there have been no complaints/grievances relating to human rights.

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

Response: :Various customer audits have taken place on the above subject

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?

Response: Yes, our premises are accessible to differently abled visitors, Additionally, Unit II has a lift facility for further convenience.

4. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	56%
Discrimination at workplace Child Labour	55%
Child Labour	55%
Forced Labour	60%
Involuntary Labour Wages	55%
Others-please specify	55%

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

Response: No significant risks or concerns were identified during the assessment. Accordingly, no corrective actions were required or are currently underway.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment.

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format

Parameter	FY 2025-26	FY 2024-25
From Renewable sources		
Total electricity Consumption (A)		
Total Fuel Consumption (B)		
Energy consumption through other sources (C)		
Total energy consumed from renewable sources (A+B+C)	Nil	Nil
From Non-renewable sources		
Total electricity consumption (D)	51,283.7 GJ	44,061.5 GJ
Total fuel consumption (E)	15,206.14 GJ	14,577.5 GJ
Energy consumption through other sources (F)	Nil	Nil
Total energy consumed from non-renewable sources (D+E+F)	66,489.84 GJ	58,639.00 GJ
Total energy consumed (A+B+C+D+E+F)	66,489.84 GJ	58,639.00 GJ
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0000038732 GJ/₹	0.0000046341 GJ/₹
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.00007878	0.000094683
Energy intensity in terms of physical output	3.7	4.2
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency.
Response: No.

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2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Response: Not Applicable

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	60,660
(iii) Third party water	24,868	7,861
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	24,868	68,521
Total volume of water consumption (in kilolitres)	5,963	49,801
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.00000035 kL/₹	0.00000394 kL/₹
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.00000707	0.00008041
Water intensity in terms of physical output	0.33	3.63
Water intensity (optional) the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Response: No.

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

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
i. To Surface Water		
- No Treatment	0	0
- With treatment- 2 stage treatment	0	0
ii. To Groundwater		
- No Treatment	0	0
- With treatment- please specify level of treatment	18,905	18,720
iii. To Seawater		
- No Treatment	0	0
- With treatment- please specify level of treatment	0	0
iv. Sent to third parties		
- No Treatment	0	0
- With treatment- please specify level of treatment	0	0
v. Others		
- No Treatment	0	0
- With treatment- please specify level of treatment	0	0
Total water discharged (in kilolitres)	18,905	18,720

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. Response: No.

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

Response: Yes, we operate both a Sewage Treatment Plant (STP) and an Effluent Treatment Plant (ETP) to effectively manage common effluents (CETP). Recycled water is utilised for gardening purposes to minimise discharge, and any sludge generated during operations is responsibly disposed of through authorised agencies.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NO _x	Ppm	13.56	14.88
SO _x	Ppm	7.1	7.55
Particulate Matter (PM)	Mg/Nm ³	60.02	65.22
Persistent organic pollutants (POP)		0	0
Volatile organic compounds (VOC)		0	0
Hazardous air pollutants (HAP)		0	0
Others – please specify		0	0

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. Response: Bangalore Analytical Research Centre Pvt. Ltd.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	1,343.48	1,134.62
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	10,114.3	8,898
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.0000006674	0.0000007928
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Power Purchasing Parity (PPP)		0.00001358	0.00001650
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.64	0.74
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Response: No.

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

Response: Yes, during FY 2025-26, at TDPS we undertook significant initiatives to reduce GHG emissions. Highlighted below are some of these initiatives:

- Replacement of conventional CFL lamps with LED lighting, thereby resulting in reduced consumption and savings of around 8,800 units annually in Units 1 and 2.
- Replacement of 14 conventional air conditioners with 4-star rated energy efficient air conditioners, resulting in approximately 15% energy savings in Units 1 and 2.
- Battery-operated material handling equipment such as forklifts, stackers, and pallet trucks are being used, resulting in reduced diesel consumption.

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- d. LCS cranes were deployed in place of conventional EOT cranes in Shop 1, providing advantages such as low or negligible power consumption, smoother manual movement, and easier maintenance.

These initiatives have resulted in conservation of energy, substantial reduction in power consumption and consequent reduction in GHG emissions, in addition to product quality improvement and process effectiveness.

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

Parameter	FY 2025-26	FY 2024-25
Total waste generated (in metric tonnes)		
Plastic waste (A)	0	0
E-waste (B)	0.412	1.8
Bio-medical waste (C)	0.0128	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other hazardous waste. Please specify, if any (G)	32.54	46.21
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	4,761.14	3,987.95
Total (A+B + C + D + E + F + G + H)	4794.1048	4035.96
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000002793	0.0000003189
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00000568	0.00000651
Waste intensity in terms of physical output	0.27	0.29
Waste intensity (optional) – the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	4,794.35	4,034.17
(ii) Reused	0	0
(iii) Other recovery options	0	0
Total	4,794.35	4,034.17
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.0128	0
(ii) Landfilling	0	0
(iii) Other disposal options	0	0
Total	0	0

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. Response: No.

The waste generation figures reported for the previous financial year have been restated due to updates in the reporting of hazardous and non-hazardous waste generation.

10. Briefly describe the waste management practises 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 practises adopted to manage such wastes.

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Response: We maintain a scrap yard for the storage of hazardous waste and closely monitor the volume of scrap generated. However, at present, we have not established any reduction targets aimed at minimising the quantity of waste generated.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N). If no, the reasons thereof and corrective action taken, if any.
We do not have any operations/offices in/around ecologically sensitive areas.			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes/No)	Relevant Web link
Not Applicable					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Response:

S. No.	Specify the law / regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, the entity is compliant with the applicable environmental law/regulations/guidelines in India, for which, the Company has received the consent from KSPCB.				

Leadership Indicators

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

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

- Name of the area
- Nature of operations
- Water withdrawal, consumption, and discharge in the following format

	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)	Nil	Nil
(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)		

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	FY 2025-26	FY 2024-25
Water intensity per rupee of turnover (Water consumed / turnover)	Nil	Nil
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		

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:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	78,755.43	61,100.32
Total Scope 3 emissions per rupee of turnover	MtCO ₂ e/₹	0.0000046	0.0000048
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Response: No.

The Scope 3 GHG emissions reported for the previous financial year have been restated following updates to Category 5: Waste Generated in Operations.

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.

Response: Not Applicable.

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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:

S. No.	Initiative Undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1.	CETP, Rain Harvesting	We utilised wastewater treated by the Common Effluent Treatment Plant (CETP) for gardening purposes and recharged the groundwater by channeling rainwater into bore wells, thereby enhancing our groundwater resources.	The outcomes of these initiatives were quite negligible to quantify.
2.	LED Lightings,	By replacing conventional or CFL lamps with LED lights, we achieved a 30% reduction in power consumption, around 5280 Units saved,	The outcomes of these initiatives were quite negligible to quantify.
3.	AC Replacement	Conventional type of 10 no's AC'S replaced with 4 star rating ac's to save's 15% of energy, Saving this around 2700KW per year	The outcomes of these initiatives were quite negligible to quantify.
4.	Oven 24 kw 2 nos thyristor replaced	2 nos of 24 kw Ovens conventional type of contactor base converted to thyristor base to save power of 5760kw per year	The outcomes of these initiatives were quite negligible to quantify.

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.
Response: Yes, at TDPS, we have established a comprehensive Business Continuity and Disaster Management Plan that covers three critical business areas: manufacturing operations, data and IT infrastructure, and outsourced process materials. The plan outlines potential disaster scenarios for each area, categorised by their likelihood of occurrence (ranging from 'Low' to 'Medium') and severity (ranging from 'Low' to 'Very High').
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.
Response: Recognising the significant environmental impact of carbon emissions, we at TDPS have initiated regular interactive sessions with our suppliers to educate them and raise awareness about strategies and techniques for reducing emissions. Further, we have also planned for the implementation of ISO 50001:2018 Energy Management System for TDPS.
7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.
Response: 80%
8. How many Green Credits have been generated or procured:
a. By the listed entity: Not Applicable
b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners
Response: Not Applicable

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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.

Response: 3

- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1.	Bangalore Chamber of Industry and Commerce (BCIC)	National
2.	Federation of Karnataka Chambers of Commerce and Industry	National
3.	Indo German Chambers of Commerce	International

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.

Response: Not Applicable

Leadership Indicators

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

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

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.

S. No.	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain? (Yes / No)	Relevant Web link
Not Applicable					

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

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

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

Response: Our dedicated Industrial Relations department effectively addresses community grievances through various channels, including one-on-one and group discussions with beneficiaries. We also utilise meetings and correspondence to provide opportunities for receiving and resolving grievances.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	55%	52%
Directly sourced from within India	78%	81%

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.

	FY 2025-26	FY 2024-25
Rural	0%	0%
Semi-urban	0%	0%
Urban	100%	100%
Metropolitan	0%	0%

Note: The reported data for the previous period has been restated to ensure alignment with the SEBI BRSR Core guidelines.

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (in ₹)
Nil			

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

Response: No

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

Response: Not Applicable

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

Response: Not Applicable

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

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

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

Name of the authority	Brief on the case	Corrective action taken
Not Applicable		

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
The brief details of each CSR project undertaken by the Company during FY 2025-26 are disclosed in Annexure 6 of the Annual Report.			

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

Essential Indicators

- Describe the mechanisms in place to receive and respond to consumer complaints and feedback.
Response: At TDPS, customer complaints and grievances are handled via emails that are received from them. Further, our customer care department interacts with customers through phone calls. Customers can also write to us from our website at tdps@tdps.co.in.

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

	As a % of total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	Not Applicable

- Number of consumer complaints in respect of the following:

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data Privacy	Nil	None		Nil	None	
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practises						
Unfair Trade Practises						
Other						

- Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary Recalls	Nil	None
Forced Recalls	Nil	

- Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

Response: Yes, the Company has policies on cyber security and data privacy. These policies are available on the Company's intranet.

- 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.

Response: Not Applicable

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches

Response: 0

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

Response: Nil

- c. Impact, if any, of the data breaches

Response: Since there have been no data breaches, no impacts were reported.

Leadership Indicators

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

Response: Details regarding our products and services are available on the Company's website <https://www.tdps.co.in/>.

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

Response: At TDPS, we ensure safety and responsible use of our products and services when dealing with customers. In lieu of that, we provide an operation and maintenance manual along with every product that we supply. Further, all our products are equipped with warning labels and signs to help the customer be aware of the safe handling of the product while in operation.

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

Response: In any case of disruption of essential services, TDPS takes a proactive approach in informing its customers of the same through emails, as well as phone calls.

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).

Response: Yes, all our products are equipped with name plates to help the customer understand the design and technical specifications of the product being procured by them. This helps them to utilise the product in a safe manner within the prescribed conditions. Further, we carry out customer satisfaction surveys on a regular basis to gather the perception of our customers through the products we deliver and always try to enhance our offerings through the feedback we receive.

For and on behalf of the Board of Directors

Ahmedabad
May 14, 2026**Mohib N. Khericha**
Chairman