

#### An ISO 9001 & ISO 13485 Certified Company

Date: 3<sup>rd</sup> September, 2024

То,	То,
BSE Limited ("BSE"),	National Stock Exchange of India Limited ("NSE")
Corporate Relationship Department,	"Exchange Plaza", 5 <sup>th</sup> Floor,
2 <sup>nd</sup> Floor, New Trading Ring,	Plot No. C/1, G Block,
P.J. Towers, Dalal Street,	Bandra-Kurla Complex, Bandra (East),
Mumbai – 400 001	Mumbai – 400 051
BSE Scrip code: 543399	NSE Symbol: TARSONS

#### Subject: Business Responsibility and Sustainability Report for the Financial Year ended 31st March 2024

Dear Sir/Madam,

Pursuant to the provisions of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations"), we are submitting herewith the Business Responsibility and Sustainability Report ('BRSR') of the Company for the Financial Year 2023-24, which also forms part of the Annual Report for the Financial Year 2023-24.

The said information is also being made available on the Company's website at www.tarsons.com.

You are kindly requested to take the same on your record.

Thanking you Yours Faithfully,

For Tarsons Products Limited

Santosh Kumar Agarwal Company Secretary & Chief Financial Officer ICSI Membership No. 44836

Encl: As above

Mail: info@tarsons.com, CIN: L51109WB1983PLC036510



## **ANNEXURE V**

#### **BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT**

(Business Responsibility and Sustainability Reporting (BRSR) is the practice of companies disclosing information about their environmental, social, and governance (ESG) performance. It goes beyond financial reporting to provide stakeholders with a comprehensive view of a company's non-financial impacts and contributions to sustainable development. BRSR covers topics such as environmental impact, social responsibility, and governance practices, aiming to promote transparency and accountability.)

#### **SECTION A: GENERAL DISCLOSURES**

#### I. Details of the listed entity

Sr. No.	Particulars	FY 2023-2024		
1	Corporate Identity Number (CIN) of the Listed Entity	L51109WB1983PLC036510		
2	Name of the Listed Entity	TARSONS PRODUCTS LIMITED		
3	Year of incorporation	5th July,1983		
4	Registered office address	Martin Burn Business Park, Room No. 902 BP- 3, Salt Lake, Sector - V, Kolkata, West Bengal - 700091		
5	Corporate address	Martin Burn Business Park, Room No. 902 BP- 3, Salt Lake, Sector - V, Kolkata, West Bengal - 700091		
6	E-mail	info@tarsons.com		
		investor@tarsons.com		
7	Telephone	033-35220300		
8	Website	www.tarsons.com		
9	Financial year for which reporting is being done	1st April, 2023 to 31st March, 2024		
10	Name of the Stock Exchange(s) where shares are listed	Bombay Stock Exchange (BSE) & National Stock Exchange (NSE)		
11	Paid-up Capital	10,64,12,562 divided into 53,206,281 equity shares of 2 each		
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Santosh Kumar Agarwal CFO & Company Secretary 033 3522-0300 investor@tarsons.com		
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		

#### II. Products/services

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

Sr.	Description of Main	Description of Business Activity	% of Turnover of
No.	Activity		the entity
1.	Manufacturing and Trading	Plastic products, non-metallic mineral products, rubber products, fabricated metal products and instruments.	100%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed
1.	Plastic products, non-metallic mineral products, rubber products, fabricated metal products and instruments.	2,220	100%





#### III. Operations

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

Location	Number of plants	Number of offices	Total
National	5	5	10
International	0	0	0

#### 19. Markets served by the entity:

#### a. Number of locations

Locations	Number
National (No. of States)	28
International (No. of Countries) *	40+

\*We do not have any registered offices in international countries and the countries are served through the Head Office only.

b.	What is the contribution of exports as a percentage of the total turnover of the entity?	30%
C.	A brief on types of customers	Tarsons generates a substantial portion of its sales from two main customer segments: Contract Research Organizations (CRO) and Pharma. The remaining sales are derived from diverse sectors such as Diagnostics, Academia, Colleges, Universities, In-Vitro Fertilization (IVF), and Hospitals.

#### IV. Employees

#### 20. Details as at the end of Financial Year.

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

Sr.	Particulars	Total (A)	) Male		Female		
No.			No. (B)	% (B / A)	No. (C)	% (C / A)	
EMP	PLOYEES						
1	Permanent (D)	150	136	91%	14	9%	
2	Other than Permanent (E)	0	0	0%	0	0%	
3	Total employees (D + E)	150	136	91%	14	9%	
WOF	RKERS						
4	Permanent (F)	673	673	100%	0	0%	
5	Other than Permanent (G)	0	0	0%	0	0%	
6	Total workers (F + G)	673	673	100%	0	0%	

#### b. Differently abled Employees and workers:

Sr.	Particulars			ale	Female		
No.				% (B / A)	No. (C)	% (C / A)	
DIFF	ERENTLY ABLED EMPLOYEES						
1	Permanent (D)	0	0	0%	0	0%	
2	Other than Permanent (E)	0	0	0%	0	0%	
3	Total differently abled employees (D + E)	0	0	0%	0	0%	
DIFF	ERENTLY ABLED WORKERS		,				
4	Permanent (F)	0	0	0%	0	0%	
5	Other than Permanent (E)	0	0	0%	0	0%	
6	Total differently abled workers (F + G)	0	0	0%	0	0%	



#### 21. Participation/Inclusion/Representation of women

Particular	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67%
Key Management Personnel	1	0	0%

#### 22. Turnover rate for permanent employees and workers

Particular	ticular 2023-24 (Turnover rate in current FY)		2022-23 (Turnover rate in previous FY)			2021-22 (Turnover rate in the year prior to the previous FY)			
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	9.34%	21.43%	7.72%	13.73%	29.63%	15.38%	16.35%	38.10%	18.34%
Permanent Workers	9.42%	0%	9.42%	13.83%	0%	13.83%	7.96%	0%	7.96%

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

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

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1.	Tarsons Life Science Pte Ltd	Subsidiary	100%	No

<sup>•</sup> We also have two 100% owned steps down subsidiaries namely "Nerbe R&D GmbH" and "Nerbe plus GmbH & Co. KG"

#### VI. CSR Details

24.	(i)	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
	a.	Turnover (in ₹)	2,756,597,062
	b.	Net worth (in ₹)	6,20,41,70,000

#### 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	Grievance Redressal Mechanism in Place		2023-24 nt Financial Ye	ear	2022-23 Previous Financial Year			
is received	(Yes/No) ∗	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	7	0	NA	77	0	Majorly IPO Related queries	

Stakeholder group from whom complaint	Grievance Redressal Mechanism in Place		2023-24 nt Financial Ye	ear	2022-23 Previous Financial Year			
is received	(Yes/No) ∗	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	0	0	NA	0	0	NA	
Customers	Yes	8	0	-	6	0	-	
Value Chain Partners	Yes	0	0	NA	0	0	NA	
Other (please specify)	NA	NA	NA	NA	NA	NA	NA	

<sup>\*</sup> Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)

Stakeholder group from whom complaint is received	Web Link for Grievance Policy				
Communities					
Investors (other than shareholders)					
Shareholders	hater (/hausausa and /saliaian and afaire dust/				
Employees and workers	https://tarsons.com/policies-codeofconduct/				
Customers					
Value Chain Partners					



#### 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

Sr. 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.	Water and wastewater management	Risk	risk to companies reliant on water- intensive operations, leading to operational disruptions and higher water procurement expenses. Additionally, manufacturing generates wastewater that requires treatment before disposal. Failure to comply with water	With a strong commitment to water conservation, the Company will prioritize water stewardship through the implementation of conservation measures and the elimination of water wastage. The manufacturing process minimizes direct water consumption and utilizes hot water sparingly to reduce overall water usage. Furthermore, it will actively pursue water reuse and recycling initiatives to minimize freshwater consumption. These initiatives demonstrate the Company's dedication to responsible water management, aiming to reduce environmental impact.	J





Sr. 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.	Energy and Emissions	Risk	employs a range of machinery, which requires substantial energy consumption and leads to substantial direct and indirect greenhouse gas (GHG) emissions, including carbon dioxide and methane from fuel usage. Additionally, manufacturing activities may generate air	monitoring of fugitive air emissions, including greenhouse gases like CO2 and Methane. It emphasizes procuring materials from local vendors whenever feasible to minimize product imports. Furthermore, the Company implements controlled and well-planned business travel,	Negative
3.	Waste Management	Risk	operations, waste is generated through machinery maintenance, office administration, and general operations. Inadequate waste handling can result in air pollution,	measures such as reusing waste whenever feasible. Additionally, it adopts standardized approaches, in compliance with environmental laws and guidelines, for the storage, transportation, and disposal of	Negative
4.	Employee Welfare and Engagement	Risk	Neglecting employee welfare and engagement can have detrimental effects on both individuals and the Company. Employees who perceive a lack of value, support, or engagement are prone to burnout, mental health problems, and	engagement and satisfaction, such as offering training and development programs, providing comprehensive healthcare benefits, establishing grievance mechanisms to address concerns, and fostering career advancement and growth	Negative

5



Sr. 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)
5.	Occupational Health and Safety	Risk	manual labor for maintenance, repairs, and on-site tasks, exposing workers to potential hazards associated with powered	health and safety practices, aiming to ensure the well-being and safety of its workers and employees. The Company prioritizes safety through a thorough hazard identification process, providing employees with health and safety training and equipping them with suitable safety gear to effectively mitigate risks and	Negative
6.	Product Quality & Safety	Opportunity	Ensuring premium product quality and safety, plastic product manufacturers can enhance their reputation, foster customer loyalty, gain a competitive advantage, mitigate liability risks, and comply with regulations. Investing in the quality and safety of their products is a key factor in ensuring the long-term success and sustainability	-	Positive
7.	Selling Practices & Product Labelling	Opportunity	Product labelling plays a crucial role in the manufacturing industry by providing vital information to consumers about product usage and safety precautions. Insufficient labelling can lead to consumer misuse or misunderstanding, potentially causing harm. Similarly, incorrect labelling can result in misidentification or misclassification of products, leading to disruptions in the supply chain, delays, and financial losses.	-	Positive





Sr. 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)
8.	Labor Management	Risk	labor intensity, and operational locations), management-labor	management through the implementation of well-defined policies and procedures related to employee benefits, compliance with labor standards and laws, provision of adequate training for job continuity, and various initiatives aimed at enhancing engagement and	Negative
9.	Human Rights	Risk	Companies that prioritize respect for human rights showcase their dedication to establishing sustainable and mutually beneficial relationships with stakeholders affected by their operations, including customers, communities, workers, and investors. This entails demonstrating genuine concern for the well-being of the individuals whose lives they touch.		5
10.	Community Engagement and Development	Opportunity	By investing in the development of local communities, businesses contribute to the establishment of a stable, prosperous, and sustainable environment for their operations. This proactive approach not only benefits the community but also enhances the business's position by fostering a supportive local economy and expanding its customer base.	-	Positive
11.	Anti- corruption & Bribery	Risk	Implementing robust anti- corruption and anti-bribery measures is crucial for a company to uphold ethical standards, maintain its reputation, mitigate legal and financial risks, ensure fair competition, and foster trust among stakeholders.	The Company adheres to a comprehensive anti-corruption and anti-bribery policy, which serves as a guiding principle for its code of conduct. Robust monitoring and reporting procedures are in place to ensure compliance with applicable laws, and a reporting mechanism is provided to address any violations that may occur.	Negative

7





Sr. 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)
12.	Compliance and Business Ethics	Risk	corruption, money laundering, and anti-trust violations. Violations can result in investigations, hefty fines, settlements, and reputational damage. Regulatory compliance ensures adherence to government regulations, building trust, credibility, reputation,	standards by establishing clear ethical principles. Compliance with relevant laws is ensured through stakeholder engagement, and any violations are actively monitored and reported. Non-compliance with ethical and compliance norms is treated with utmost seriousness	Negative
13.	Corporate Governance	Risk	of corporate governance and business ethics practices, including ownership, accounting, business ethics, and tax transparency, on		

### **SECTION B: MANAGEMENT AND PROCESS DISCLOSURES**

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

Sr. No	Disclosure Questions	P1	P2	Р3	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/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b	Has the policy been approved by the Board? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
С	Web Link of the Policies, if available	https://tarsons.com/wp-content/uploads/2023/06/Tarsons-Business-Responsibility-and-Sustainability-Policy.pdf								
2	Whether the entity has translated the policy into procedures. (Yes / No/ NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes





Sr. No	Disclosure Questions	P1	P2	Р3	P4	P5	P6	P7	P8	P9
3	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	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, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	ISO 13485:2016 ISO 9001:2015	-	-	-	-	-	-	-
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.		n intention to o	go Net Z	Zero by 2	2050, we	e have ir	nitiated	monitor	ing our
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	*We tr	pplicable. ack key parar pment to enha				record ·	them fo	or learni	ng and

#### 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)

Tarsons is committed to being planet positive in all its operations and initiative. We strive to take actions that prioritize the sustainability of our planet and its resources. We recognize that the health of the planet is intricately linked to the wellbeing of people and communities and have taken significant steps to improve our ESG disclosures and are committed to keeping our stakeholders updated about TPL's ESG progress and continues to enhance our company's sustainability.

To this end, we have set out our ESG related objectives and prioritize our ESG related agenda over the medium and long term with steps and actions plan set in small term goals. The Company has also formulated and follows EHS Policy and Environment Policy which emphasizes Social, Green, Pollution Control & Sustainability Initiatives.

Further, we recognize the crucial role that environmental, social, and governance practices play in shaping a brighter future for the community. We also believe in the power of education and awareness to drive positive change, and we work to promote environmental education and advocacy. We are committed to ensuring a safe, inclusive, and rewarding work environment for our employees. We help build resilient communities and work with government and regulatory bodies to effect positive change among the wider community. We also endeavor to uphold the trust investors place in us, by ensuring high levels of transparency and excellence in corporate governance.

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

8.

Mr. Aryan Sehgal Whole-Time Director

Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA).

Yes

#### If Yes please provide details

9.

#### Aryan Sehgal (Whole time Director)

The Director holds the primary responsibility for overseeing Business Sustainability matters and making decisions regarding the implementation of Business Responsibility and Sustainability policies and providing directions on formulation of ESG strategy and monitoring the Company's progress and performance against the same







### 10 Details of Review of NGRBCs by the Company

Sub	ject for Review		ndicat Directo		nmitte		he Boa			
		P1	P2	Р3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action					Direct	or			
b.	Description of other committee for performance against above policies and follow up action									
C.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances				ı	Direct	or			
d.	Description of other committee for compliance with statutory requirements of relevance to the principles and rectification									
Sub	ject for Review	(4	Annual	ly / H	alf yea	equen arly /Q se spe	uarter	ly/ An	y othe	er-
		P1	P2	Р3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action				ı	Annua	lly			
b.	Description of other committee for performance against above policies and follow up action				Not	Appli	cable			
C.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances					Annua	lly			
d.	Description of other committee for compliance with statutory requirements of relevance to the principles and rectification				Not	Appli	cable			
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).	N	Y	N	N	N	N	N	N	N
	If yes, provide name of the agency.		DNV							
12	If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:	P1	P2	P3	P4	P5	P6	P7	P8	P9
	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)	Not Applicable								
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
	It is planted to be done in the part financial year (\(\alpha\) (\(\alpha\)									

It is planned to be done in the next financial year (Yes/No)





#### 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.

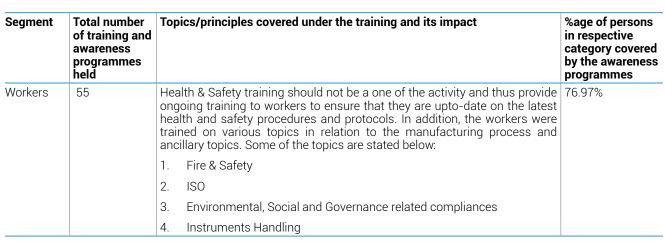
(This principle focuses on the importance of ethical conduct and transparency in business operations. Companies should follow ethical business practices and adhere to high standards of integrity. They should also be transparent about their activities, operations, and financial reporting, as well as be accountable for their actions)

#### **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	7	Throughout the year, BOD during the Board and Committee meetings were provided with updates on various topics, including regulatory, economic, and operational changes, as well as Corporate Governance matters. Independent Directors received regular strategic presentations on the Company's strategy, performance, and growth plans, covering key business areas such as market analysis, equity performance, operational efficiencies, sales performance, risk management, and CSR initiatives. These sessions equipped Directors with essential knowledge and skills, enhancing their understanding of corporate governance, strategic planning, and emerging market trends, thereby enabling them to fulfill their fiduciary duties and guide the organization toward sustainable, long-term growth.	100%
Key	1	1. Code of Conduct which covers aspects such as Corporate Governance	100%
Managerial Personnel		2. Whistleblower Policy	
		3. Workshop conducted under Prevention of Sexual Harassment (POSH Act, 2013)	
		4. Environmental, Social and Governance related compliances	
		5. Leadership & Communication	
		These training provides KMP the necessary knowledge, skills, and tools to effectively lead their teams, make informed decisions, and drive operational excellence. By enhancing their understanding of leadership principles, strategic planning, communication, and problem-solving techniques, key management personnel are better equipped to handle complex challenges, foster a positive work culture, and achieve organizational goals	
Employees other than BOD and KMPs	40	Training is an ongoing process and consistent learning and skill updation training benefits the employees to improve their performance, adapt to changes, and enhance their career prospects. To enumerate a few topics the training was conducted on the following among the others:	96.67%
		1. Whistleblower Policy	
		2. Environmental, Social and Governance related compliances	
		3. Human Rights	
		4. Management & Learning Trainings	
		5. Workshop conducted under Prevention of Sexual Harassment (POSH Act, 2013)	
		6. Skill Upgradation Trainings	
		7. HR Orientation/ Functional, Behavior Training	
		Conducting trainings for employees on human rights, skill development and Prevention of Sexual Harassment (POSH) has a profound impact on the well-being of individuals and the overall organizational culture. These training courses equip employees with the knowledge, skills, and awareness necessary to create a safe and healthy work environment and contribute to maintaining a secure workplace.	





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

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

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

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					

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

Yes

Tarsons' Business Responsibility and Sustainability policy is committed to conduct it's business in accordance with ethical standards, which also highlights our stance on bribery and corruption and the responsibilities of those acting on its behalf. All individuals associated with Tarsons, including staff, consultants, contractors, and interns, are expected to uphold this commitment. The policy aims to prevent and identify bribery and corruption, with procedures to be followed if fraud is suspected.

Along with the Anti-Corruption and Anti-Bribery Policy, the Company has in place Whistle Blower Policy which provides the Stakeholders with a platform to report susceptible unethical behaviour, malpractices, wrongful conduct, fraud, violation of Company's Policy with direct access to the Top Management without any fear of reprisal. This in whole helps the Company in eliminating such malpractices at all levels and be ethical and policy compliant.

Link- https://tarsons.com/wp-content/uploads/2023/06/Tarsons-Business-Responsibility-and-Sustainability-Policy.pdf





13

#### ANNEXURE V (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 2023-24	FY 2022-23
Directors	0	0
KMPs	0	0
Employees Workers	0	0
Workers	0	0

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

Case Details	FY 20	23-24	FY 2022-23		
	Number	Remark	Number	Remark	
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-	

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

Not Applicable

8. Number of days of accounts payables in the following format:

Particular	FY 2023-24	FY 2022-23
Number of days of accounts payables	24	24

#### 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 2023-24	FY 2022-23		
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	11.41%	8.81%		
	b. Number of trading houses where purchases are made from	35	29		
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	71.39%	68.54%		
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	65%	64%		
	b. Number of dealers / distributors to whom sales are made	144	141		
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	51%	52%		
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0	0		
	b. Sales (Sales to related parties / Total Sales)	0.00195%	0		
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	0		
	d. Investments	100%	0		



#### **Leadership Indicators**

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

Yes

Tarsons Code of Conduct requires the Directors, senior management and employees to avoid situations in which their personal interests could conflict with the interests of the Company. The Code, inter alia, clarifies the Directors and Senior Management shall not engage in any activity, business, or relationship, which may be in conflict with the interest of the Company or prejudicial to the Company's interest. Additionally, the Directors of the Company are required to disclose to the Board, on an annual basis and as when the change in the interest arise, whether they, directly or indirectly or on behalf of third parties, have material interest in any transaction or matter directly affecting the Company. Further, affirmation is also obtained to avoid conducting the Company's business with a relative, or with a business in which a relative of a Director is associated in any significant role.

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

(This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimize the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.)

#### **Essential Indicator**

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.

Sr. No.	Particular	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
1	R&D	0	0	
2	Capex	0	0	

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

Yes

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

80%\*

- \*More than 80% of the raw material is sourced sustainably from the suppliers who are certified as compliant with ESG standards.
- 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.
  - (a) Plastics (including packaging)

The Company has an Environmental Management System Procedural Manual which provides guidelines on waste management practices to be followed for different categories of waste including Plastics, E-waste, Hazardous waste and any other waste. The Company is in process of tie-up with West Bengal Pollution Control Board (WBPCB) approved vendor for reusing, recycling and disposing of its wastes.



4. a 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 and the Company works in compliance with Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 & EPR guidelines. Our waste collection plan is in line with the EPR plan submitted to Pollution Control Board (PCB).

#### PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains.

(This principle emphasizes the importance of employee well-being. Companies should provide safe and healthy working conditions, fair wages, and opportunities for career development to all employees in their value chains, including suppliers, contractors, and temporary workers.)

#### **Essential Indicators**

#### 1 a. Details of measures for the well-being of employees:

Category		% of employees covered by										
	Total (A)			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 em	ployees											
Male	136	121	90%	121	90%	NA	NA	136	100%	0	0%	
Female	14	14	100%	14	100%	14	100%	NA	NA	0	0%	
Total	150	135	90%	135	90%	14	100%			0	100%	
Other than per	manent em	oloyees	,									
Male	0	0	0%	0	0%	NA	NA	0	0%	0	0%	
Female	0	0	0%	0	0%	0	0%	NA	NA	0	0%	
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	

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

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 wo	rkers												
Male	673	142	21%	673	100%	NA	NA	673	100%	0	0%		
Female	0	0	0%	0	100%	NA	NA	NA	NA	0	0%		
Total	673	142	21%	673	100%	NA	NA	673	100%	0	0%		
Other than per	manent wor	kers			,								
Male	0	0	0%	0	0%	NA	NA	0	0%	0	0%		
Female	0	0	0%	0	0%	0	0%	NA	NA	0	0%		
Total	0	0	0%	0	0%	0	0%	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

	FY 2023-24	FY 2022-23
Cost incurred on well- being measures as a % of total	0.07	0.04
revenue of the Company		

#### 2. Details of retirement benefits, for Current FY 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 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%	Υ	100%	100%	Υ	
Gratuity*	100%	100%	Υ	100%	100%	N.A.	
ESI**	100%	78.90%	Υ	100%	100%	Υ	
Others – please specify	-	-	-	-	-	-	

<sup>\*</sup> Gratuity is not the part of CTC and the same is deposited with LIC of India

#### 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.

No, The Company is fully committed to ensuring non-discrimination against any employee or worker, regardless of the circumstances. We are currently enhancing our infrastructure to create a safe, accessible, and inclusive environment for individuals with disabilities.

# 4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes

The Company does not have a specific Equal Opportunity Policy as per the Rights of Persons with Disabilities Act, 2016. However, the rights of employees and workers regarding equal opportunity are well protected under the Company's Non-Discrimination Policy and BRSR policy, which comprehensively cover these aspects.

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

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



<sup>\*\*</sup> Employees and Workers having gross salary of more than ₹ 21,000 are covered under Health Insurance and Balance 100% covered under ESIC.



6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker?

If yes, give details of the mechanism in brief.

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers	YES	The Company is committed to providing a safe and conducive
Other than Permanent Workers	YES	work environment to all of its employees and associates.
Permanent Employees	YES	Transparency and openness are organizational values and are practiced across all levels. Employees are encouraged to share
Other than Permanent Employees	YES	their concerns with their Reporting Manager or the members of the senior management. The Company has an open-door approach, wherein any employee irrespective of hierarchy has access to the senior management, encourages an amicable and fair resolution of grievances. In addition, our whistle blower policy allows all our employees to report any kind of suspected or actual misconduct in the organization in an anonymous manner. Stakeholders other than permanent employees of the Company can raise their grievances via e-mail to the concerned person/management.
		The non-permanent employees and workers communicate their grievances through their respective supervisors, which are further communicated to the Company for further action and resolution. The Company has formulated a Policy on Prevention of Sexual Harassment at Workplace for prevention, prohibition and redressal of sexual harassment at workplace and Internal Complaints Committee has also been set up to redress any such complaints received.

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

Category		FY 2023-24		FY 2022-23			
	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 employee	es						
Male	136	0	0%	119	0	0%	
Female	14	0	0%	15	0	0%	
<b>Total Permanent Workers</b>							
Male	673	0	0%	579	0	0%	
Female	0	0	0%	0	0	0%	

8. Details of training given to employees and workers:

Category			FY 2023-2	4		FY 2022-23					
Total On Health (A) Safety Mea				Total (D)	On Health and Safety Measures		On Skill Upgradation				
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (F / D)	
Employees											
Male	136	110	80.88%	125	91.91%	119	95	79.83%	85	71.43%	
Female	14	12	85.71%	14	100%	15	12	80%	11	73.33%	
Total	150	122	81.33%	139	92.67%	134	107	79.85%	96	71.64%	

Category			FY 2023-2	4		FY 2022-23					
Tota (A)		On Health and Safety Measures		On Skill Upgradation		Total (D)		lth and leasures	On S Upgra	Skill dation	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (F / D)	
Workers											
Male	673	518	76.96%	509	75.63%	579	457	78.92%	437	75.47%	
Female	0	NA	NA	NA	NA	0	0	0%	0	0%	
Total	673	518	76.96%	509	75.63%	579	457	78.92%	437	75.47%	

#### 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 (D)	No. (E)	% (E / D)	
Employees	_						
Male	136	136	100%	119	119	100%	
Female	14	14	100%	15	15	100%	
Total	150	150	100%	134	134	100%	
Workers							
Male	673	673	100%	579	579	100%	
Female	0	NA	NA	0	0	100%	
Total	673	673	100%	579	579	100%	

#### 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 systems?

Yes

The Company recognizes that occupational health and safety is essential for the well-being and safety of our employees and workers. This commitment not only fulfils our responsibility as a corporate citizen but also plays a crucial role in attracting and retaining top talent. To ensure the safety of employees and visitors, the Company follows strict guidelines, including regular equipment checks on air conditioners, chillers, UPS systems, stabilizers, and DG sets to prevent wear and tear from continuous use.

Fire Drill Training is conducted at all our factories to prepare personnel for potential fire emergencies, and fire extinguishers are kept readily available. All factory sites and corporate offices are equipped with smoke detectors and fire alarm systems. Additionally, the Company routinely conducts health and safety assessments to identify hazard risks and maintains an aspect and impact register to drive continuous improvements. Regular safety inspections are also carried out to ensure ongoing compliance.

Tarsons has implemented a comprehensive health and safety management system, demonstrating our commitment to responsible operations that protect our employees, the environment, and the community. This EHS system encompasses all stakeholders, aiming to create a safe working environment free from harm and incidents, while providing necessary training and awareness on the key risks associated with unsafe working conditions.

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

Tarsons carries out periodic meetings with all operations to identify and assess work-related hazards. There are also awareness initiatives through which employees are made aware of the potential safety risks and they are encouraged to report the same. Company undertakes extensive work at the site to train and create awareness among employees for occupational health and safety and work-related hazards such as operating machinery or driving.





Company also undertakes driver safety training and assessments for the commercial field force.

Further, there are policies in place to undertake safety assessments of key third party suppliers at the time of onboarding and at periodic intervals thereafter.

## c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks? (Yes/ No)

#### Yes

Internal controls and systems are in place to report work-related hazards on site. The management has invested in a state-of-the-art facility to reduce exposure to potential health risks. Further, the Company has modified machines and improved infrastructure arrangements to reduce the exposure close to nil.

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

Yes

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

Safety Incident/Number	Category*	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR)	Employees	0	0
(per one million-person hours worked)	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	2	1
No. of fatalities	Employees	0	0
	Workers	0	0
High-consequence work-related injury or	Employees	0	0
ill health (excluding fatalities)	Workers	0	0

\*Including in the contract workforce

#### 12. Describe the measures taken by the entity to ensure a safe and healthy work place.

Tarsons has implemented several measures to ensure a safe and healthy workplace. These include having a firefighting system in place, providing safety personal protective equipment (PPE), conducting awareness training for employees, establishing an onsite emergency plan, conducting risk analysis of environment and safety incidents/accidents, and displaying safety requirements visually.

Tarsons' plants, facilities and manufacturing equipment are designed based on careful consideration of statutory requirements, for healthy and safety workplace, applicable Indian and International Standards. One of the key focus areas remain safety of employees and investing in technologies and processes to avoid and minimize the manual interfaces with machines. The Company continued to invest in automation of processes with minimal human interventions.

Additionally, Tarsons have taken the following steps to ensure safety at workplace:

- Training and awareness activities are carried out on key risks, such as operating machinery or driving with a focus on preventing incidents before they occur.
- Training programmes such as 'Energy for Performance' and 'Personal Resilience' have been organized to promote employee health, wellbeing, and resilience.
- Regular consultations with the employees to improve their experience at work.
- Awareness sessions on Life Saving Rules are conducted periodically.







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

Particulars		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	0	0	-	0	0	-	
Health & Safety	0	0	-	0	0	-	

#### 14. Assessment for the year.

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

## 15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/ concerns arising from assessments of health & safety practices and working conditions.

Tarsons has taken corrective action to address safety-related incidents and significant risks/concerns identified through assessments of health & safety practices and working conditions. This includes providing safety personal protective equipment (PPE) such as earplugs, safety belts, suitable gloves, and masks to employees working in high noise zones, elevated heights, and hazardous environments. Improvement in health and safety practices is a continuous process to uphold our occupational health and safety practices. CCTV was also installed for strengthening the surveillance.

Additionally, the Company has introduced the Life Saving Rules (LSR), which is a companywide Environmental Health and Safety (EHS) program to make sure all employees understand and follow the most critical safety rules. Under the LSR safety campaigns, impact communication on LSR is being prepared to create awareness on the importance of the same.

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

(This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders, including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also be responsive to stakeholder concerns and feedback.)

#### **Essential Indicators**

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

The Company's senior management, in collaboration with multiple departments, has recognized the significance of various stakeholders for the organization. These stakeholders encompass shareholders, employees, customers, society, bankers, suppliers, vendors, and the government. To foster trust, transparency, and meet their expectations, the Company actively engages with these stakeholders. Valuing their feedback and inputs, the Company considers them crucial in making informed business decisions, ultimately promoting inclusive growth through the active participation of all stakeholders. List of identified stakeholders:

- 1. Shareholders
- 2. Employees
- 3. Customers
- 4. Suppliers & Vendors
- 5. Bankers
- 6. Society
- 7. Government







### 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	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	Email, SMS, Newspaper, Website, Stock Exchanges, Investor Calls, SCORES, SMART ODR, ROC Filings	Quarterly & Event Based	To ensure timely dissemination of information regarding the Company's affairs and to effectively resolve grievances raised by stakeholders.
Employees	No	Email, SMS, Notice Board	Monthly & Event Based	To enhance employee satisfaction and engagement by providing regular updates on the Company's affairs, resolving grievances promptly, conducting comprehensive career development reviews, and fostering increased employee engagement.
Customers	No	Email, SMS, Website	Event Based	To ensure effective communication with customers by regularly sharing updates on the launch of new products, introducing new product features, and actively engaging in communication regarding customer experience and feedback.
Suppliers/ Vendors	No	Email, SMS, Website	Event Based	To address the needs and expectations, resolve supply chain issues, provide necessary awareness and training, ensure regulatory compliance, and facilitate detailed discussions on the scope of work and other pertinent details with suppliers and vendors.
Bankers	No	Email, SMS, Website, Newspaper, Stock Exchanges, ROC Filings	Quarterly & Event Based	To provide timely updates on the affairs of the Company and establish robust banking networks to effectively meet the financial needs of the organization.
Society	No	Website, One on One meet,	Event Based	To provide regular updates on the affairs of the Company, resolve community grievances effectively, and actively engage in corporate social responsibility (CSR) activities.
Government	No	Email, Website, Newspaper, Stock Exchanges, ROC Filings	Quarterly & Event Based	The purpose of engaging with the government is to provide updates on the Company's activities, actively promote public policies, and seek necessary clarifications when required.

#### PRINCIPLE 5 Businesses should respect and promote human rights.

(This principle focuses on the importance of human rights. Companies should respect and promote human rights, including the rights to freedom of expression, association, and privacy. They should also prevent and address human rights violations in their operations and value chains.)

#### **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

Benefits		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	150	125	83.33%	134	120	89.55%	
Other than permanent	0	NA	NA	0	0	0%	
Total Employees	150	125	83.33%	134	120	89.55%	
Workers							
Permanent	673	617	91.68%	579	523	90.32%	
Other than permanent	0	NA	NA	0	0	0%	
Total Workers	673	617	91.67%	579	523	90.32%	

### 2. Details of minimum wages paid to employees and workers

Category	FY 2023-24					FY 2022-23					
	Total (A)		Minimum age		e than ım Wage	Total (D)	Equal to Minimum Wage M			More than Minimum Wage	
		No. (B)	% (B /A)	No. (C)	% (C /A)		No. (E)	% (E/D)	No. (F)	% (F/D)	
Employees	_		•								
Permanent											
Male	136	0	0%	136	100%	119	0	0%	119	100%	
Female	14	0	0%	14	100%	15	0	0%	15	100%	
Total	150	0	0%	150	100%	134	0	0%	134	100	
Other than Perman	ent										
Male	0	0	0%	0	0%	0	0	0%	0	0%	
Female	0	0	0%	0	0%	0	0	0%	0	0%	
Total	0	0	0%	0	0%	0	0	0%	0	0%	
Workers											
Permanent											
Male	673	262	39%	411	61%	579	0	0%	579	100%	
Female	0	NA	NA	NA	NA	0	0	0%	0	0%	
Total	673	262	39%	411	61%	579	0	0%	579	100%	
Other than Perman	ent		'								
Male	0	0	0%	0	0%	0	0	0%	0	0%	
Female	0	0	0%	0	0%	0	0	0%	0	0%	
Total	0	0	0%	0	0%	0	0	0%	0	0%	







#### 3. Details of remuneration/salary/wages

#### a. Median remuneration / wages:

Particular		Male	Male Female		
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category	
Board of Directors (BoD)	5	12,00,000	1	12,00,000	
Key Managerial Personnel	1	77,74,937	0	0	
Employees other than BoD and KMP	135	2,05,640	14	4,09,058	
Workers	673	9,965	0	NA	

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

Particulars	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	3.10%	4.14%

# 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

The Company provides various mechanism for addressing human rights violations. Tarsons is compliant to human rights laws and regulations, and any violation or issues can be reported through our whistle blower policy and POSH policy mechanisms. Tarsons upholds human rights values in the system and forms a critical part of the business.

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

Tarsons upholds principles of equal opportunity, fair treatment, and zero tolerance for unlawful discrimination or harassment, including sexual harassment, among its employees. The Company ensures compliance with human rights principles through policies such as the Code of Conduct for Employees and Parties dealing with the Company, Ethics Policy, and other internal policies that protect the rights and interests of its employees. Tarsons consider human rights due diligence as an integral part of business operations. We are committed to preventing any violations of human rights within our sphere of influence and have implemented robust measures to uphold this commitment.

Further, the grievances can be communicated to CorporateHR@tarsons.com for redressal.

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

Particulars		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
Sexual Harassment	0	0	-	0	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	0	0	-	0	0	-

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

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

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

Adequate safeguards against victimization of complainants are provided. The Company strictly prohibits any attempt of retaliation by anyone against any employee who raises a concern in good faith. Cases related to prevention of sexual harassment at work place are treated with utmost sensitivity and confidentially in line with the guidelines of the Sexual Harassment of Women at Work Place (prevention, prohibition and redressal) Act 2013. An Internal Complaints Committee is formed where timely trainings related to POSH are provided to the employees. Email ids of the Committee members along with their contact information is published for registering the complaint and it is accessible to Senior Female in the organization. Every location has displayed the POSH Policy on their notice board with the email id and mobile number of the members plus external committee member.

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

Yes

#### Assessments for the year.

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

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

Not applicable

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

(This principle emphasizes the importance of environmental stewardship. Companies should minimize their impact on the environment, conserve natural resources, and promote environmental sustainability. They should also take steps to restore and rehabilitate degraded ecosystems.)

#### **Essential Indicators**

#### 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)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C.)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-





Parameter	FY 2023-24	FY 2022-23
From non-renewable sources		
Total electricity consumption (D)	31,739.26	43,185.31
Total fuel consumption (E )	1,830.49	1,373.91
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	33,569.75	44,559.22
Total energy consumed (A+B+C+D+E+F)	33,569.75	44,559.22
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0000121779	0.0000158370
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.0002462374	0.0003202239
Energy intensity in terms of physical output (Total energy consumed / Total units of physical output)	0.0000240285	0.0000303719
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/ evaluation/a out by an external agency?	ssurance has been carried	No
If yes, name of the external agency.	NA	

# 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? (Yes/No)

NA

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.

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

Parameter Water withdrawal by source (in kilolitres)	FY 2023-24	FY 2022-23
(i) Surface water	-	-
(ii) Groundwater	4,650.67	5,895
(iii) Third party water	26	42.72
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	4,676.67	5,937.72
Total volume of water consumption (in kilolitres)	4,676.67	5,937.72
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0000016965	0.0000021104
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0000343040	0.0000426713
Water intensity in terms of physical output (Total water consumption / Total units of physical outputs)	0.0000033475	0.0000040472
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/ evaluation/assout by an external agency? (Yes/No)	surance has been carried	No
If yes, name of the external agency.	N.A	4

### Provide the following details related to water discharged:

Para	ameter	FY 2023-24	FY 2022-23		
Water discharge by destination and level of treatment (in kilolitres)					
(i)	To Surface water	-	-		
	No treatment				
	With treatment – please specify level of treatment				
(ii)	To Groundwater	-	-		
	No treatment				
	With treatment – please specify level of treatment				
(iii)	To Seawater	-	-		
	No treatment				
	With treatment – please specify level of treatment				
(iv)	Sent to third-parties	-	-		
	No treatment				
	With treatment – please specify level of treatment				
(v)	Others				
	No treatment	0	0		
	With treatment – ETP Water	0.75	0		
Tota	ıl water discharged (in kilolitres)	0.75	0		
	e: Indicate if any independent assessment/ evaluation/ by an external agency? (Y/N)	assurance has been carried	No		
If ye	s, name of the external agency.				

Has the entity implemented a mechanism for Zero Liquid Discharge? 5.

If yes, provide details of its coverage and implementation.

### 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	μg/m3	23.76	46.55		
SOx	μg/m3	28.31	8.7		
Particulate matter (PM)	μg/m3	47.57	62.45		
Persistent organic pollutants (POP)	-	-	-		
Volatile organic compounds (VOC)	mg/m3	-	0.01		
Hazardous air pollutants (HAP)	mg/m3	-	-		
Others – PM 10	μg/m3	-	116.2		
Others - CO	μg/m3	82.34	-		
Note: Indicate if any independent assout by an external agency? (Y/N)	essment/ evaluation/ass	surance has been carried	Yes		
If yes, name of the external agency.		Qualissure Laboratory Services			



#### 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
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	210.91	331.35
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	6312.59	9,716.70
Total Scope 1 and Scope 2 emissions per rupee of turnover	(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	0.0000023665	0.0000035712
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	0.0000478507	0.0000722101
Total Scope 1 and Scope 2 emission intensity in terms of physical output	(Total Scope 1 and Scope 2 GHG emissions / Total units of physical outputs)	0.0000046694	0.0000068488
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-
Note: Indicate if any independent assess out by an external agency? (Y/N)	sment/ evaluation/assu	rance has been carried	No
If yes, name of the external agency.			

#### 8. Does the entity have any project related to reducing Green House Gas emission? (Yes/ No)

#### If Yes, then provide details.

Yes, Tarsons has implemented several initiatives to promote environmental sustainability and reduce its carbon footprint. These efforts include annual monitoring of fugitive air emissions, adopting a "traveling light" policy to control business travel, sourcing materials from local vendors to minimize imports, and reducing direct water consumption in manufacturing. Additionally, Tarsons encourages the use of cloud storage and video conferencing to limit travel and promotes digital skills in the workplace to reduce paper usage. These actions demonstrate Tarsons' commitment to environmentally responsible practices and contribute to lowering overall GHG emissions.

Furthermore, Tarsons is dedicated to utilizing renewable energy and is planning to install rooftop solar panels at its factories. This initiative will significantly reduce the Company's carbon footprint, help mitigate global warming, decrease reliance on fossil fuels, curb CO2 emissions, prevent pollution, and limit deforestation

#### 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)	360.078	322.23	
E-waste (B)	-	-	
Bio-medical waste (C)	-	-	
Construction and demolition waste (D)	-	-	

Parameter	FY 2023-24	FY 2022-23	
Battery waste (E)	0	6.66	
Radioactive waste (F)	-	-	
Other Hazardous waste. Please specify, if any. (G)	0.58	1.8	
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	-	-	
Total (A+B + C + D + E + F + G + H)	360.658	330.69	
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000001308	0.0000001175	
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000026455	0.0000023767	
Waste intensity in terms of physical output (Total waste generated / Total units of physical output)	0.0000002582	0.0000002254	
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	FY 2023-24	FY 2022-23	
(i) Recycled	-	-	
(ii) Re-used	0	8.2	
(iii) Other recovery operations	-	-	
Total	0	8.2	

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

Category of waste	FY 2023-24	FY 2022-23	
(i) Incineration	-	-	
(ii) Landfilling	-	-	
(iii) Other disposal operations	360∗	330.69	
Total	360	330.69	
Note: Indicate if any independent assessment/ evaluation out by an external agency? (Y/N)	ation/assurance has been carried	No	
If yes, name of the external agency.			

<sup>\*</sup> Plastic waste & used oil

### 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.

Tarsons has defined Environmental Management System Procedure Manual. Procedures of Waste Management (ESP 11), describes ways to manage and dispose different types of waste generated. Classification of waste is important as a first step, which mainly includes Office waste, plastics waste, E-waste, Liquid waste. Further they are identified as degradable or non-degradable. Disposal responsibility is identified according to the classification of waste. Appropriate dustbins, disposal storage are allocated for proper disposal through a third party vendors. For hazardous waste disposal, Tarsons has a well-defined waste management practice to appropriately store and dispose off safely through vendors. The practices are in line with the guidelines of the Central Pollution Control Board (CPCB).





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:

Sr. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Y/N)	If no, the reasons thereof and corrective action taken, if any.		
Not Applicable						

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

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

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

NA

If not, provide details of all such non-compliances, in the following format:

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
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#### **Leadership Indicators**

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

Parameter	Unit	FY 2023-24	FY 2022-23				
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)*	Metric tonnes of CO2 equivalent	10,417.88	-				
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO2 equivalent per rupee of turnover	0.000003779	-				
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity Units of Production		-	-				
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.							

<sup>\*</sup>Scope 3 Categories includes emission from Category-1 Purchased Goods & Services (only Plastic), category - 3 - Fuel and Energy Related Activities, Category 5- Waste Generated,

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

(This principle highlights the importance of responsible advocacy. Companies should engage in policy advocacy in a responsible and transparent manner, and avoid engaging in activities that could undermine the public interest or the democratic process.)

#### **Essential Indicators**

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

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.

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/ International)
1.	Indian Chamber of Commerce	National
2.	Plastic Export Promotion Council	National
3.	Bengal 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.

Name of authority	Brief of the case	Corrective action taken				
NIL						

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

(This principle emphasizes the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalized groups. They should also contribute to the development of local communities and support social and economic empowerment.)

#### **Essential Indicators**

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link	
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:

SI N		State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)	
NIL							

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

Tarsons considers the community a key stakeholder for the inclusive development of a society. There is regular engagement with key community institutions and representatives to redress their grievances, if any. Furthermore, any community person can redress their grievance through our whistle-blower policy mechanisms.



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

Particular	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	10.88%	4.82%
Directly from within India	39.96%	54.14%*

<sup>\*</sup>Sourced directly from within the district and neighboring districts

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

Particular	FY 2023-24	FY 2022-23
Rural	0%	0%
Semi-urban	0%	0%
Urban	0%	0%
Metropolitan	100%	100%

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

#### **Leadership Indicators**

1. 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:

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share	Application/ Registration Number
1.	SPINIT (LABEL)™	Yes	No	NA	2202662
2.	SPINIX (LABEL)™	Yes	No		2202663
3.	ROTOSPIN (LABEL)™	Yes	No		2202664
4.	ACCUPIPET (LABEL)™	Yes	No		2202665
5.	FIXAPETTE (LABEL) ™	Yes	No		2202666
6.	SPINOT (LABEL)™	Yes	No		2202667
7.	HOPTOP (LABEL)™	Yes	No		2202668
8.	SPINWIN™	Yes	No		2202670
9.	ROCKYWAC™	Yes	No		2202671
10.	CHEMYVAC™	Yes	No		2202672
11.	MAXIPENSE (LABEL)™	Yes	No		2202673
12.	CRYOCHILL™	Yes	No		2222863
13.	CRYOCHILL™	Yes	No		2222864
14.	TARSONS - TRUST DELIVERED ©	Yes	No		2885012
15.	MAXIAMP™	Yes	No		3689138
16.	TARSONS™	Yes	No		691572
17.	TARSONS™	Yes	No		4883956
18.	TARSONS™	Yes	No		4883957
19.	TARSONS™	Yes	No		4883959
20.	TARSONS™	Yes	No		4883960
21.	TARSONS™	Yes	No		4883962
22.	TARSONS™	Yes	No		4883963
23.	TARSONS™	Yes	No		4883964
24.	TARSONS™	Yes	No		4883966
25.	MU TIP ©	Yes	No		3689137
26.	HANDS ON™	Yes	No		2562123



Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share	Application/ Registration Number
27.	HANDS ON™	Yes	No		2562124
28.	Ergomatic™	Yes	No		US 97843652
29.	Design patent	Yes	No		IN 374522-001

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

(This principle highlights the importance of responsible consumer engagement. Companies should provide safe, high-quality products and services, and ensure that they are marketed and sold ethically and responsibly. They should also be transparent about their products and services, and provide consumers with the information they need to make informed choices.)

#### **Essential Indicators**

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

Tarsons has a defined mechanism to receive and respond to consumer complaints and feedback and the same is recorded for reference and review purposes. Various team members are involved at different stages to handle consumer concerns including members from sales, marketing, quality and production. Complaints are received through verbal/written/email mode of communication by the consumers through emails, telephones, website, social media and feedback forms. The complaints are then registered, and the root cause is identified. Furthermore, a determination of correction and corrective action is taken. Corrective action taken is intimated to the customer and review/feedback is taken. Lastly, the effectiveness of corrective action is taken to understand the satisfaction of the customer which is followed by closing of that particular query.

## 32

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

Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product	-
Safe and responsible usage	70%
Recycling and/or safe disposal	30%

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

Particular	FY 2023-24		Remark	FY 2022-23		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0		0	0	
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Other	8	0	Customer complaints pertaining to product- related issues	6	0	Customer complaints pertaining to product- related issues





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

Particular	Number	Reason for recall
Voluntary recalls	0	
Forced recalls	0	

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

Yes

#### If available, provide a web link of the policy

Tarsons has a robust framework and policy in place concerning Information Technology & cybersecurity risks associated with data privacy which is available on the secured intranet of the Company.

- 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.
- 7. Provide the following information relating to data breaches

a.	Number of instances of data breaches along-with impact	0
b.	Percentage of data breaches involving personally identifiable information of customers	0%

c. Impact, if any, of the data breaches

NA

#### **Leadership Indicator**

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

All information on products of the Company can be accessed from the website of the Company at <a href="https://tarsons.com/">https://tarsons.com/</a> products/.

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

Tarsons comply with the regulations and relevant voluntary codes concerning marketing communications, including advertising, promotion and sponsorship. The Company's communications are aimed at enabling consumers to make informed purchase decisions. Moreover, each product packaging/label includes information on safe and responsible usage of the product.



