



## LIMITED ASSURANCE REPORT ON BRSR

To,

### Board of Directors,

Thangamayil Jewellery Limited  
124 Nethaji Road, Madurai 625001  
Tamilnadu, India, 625001

### Date: June 27, 2025

Limited Assurance Report regarding Business Responsibility and Sustainability Report prepared for the financial year April 01,2024 to March 31,2025.

In compliance with the Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, Thanga Mayil Jewellery Limited ("The Company") has prepared its Business Responsibility & Sustainability Report (BRSR) which shall form part of the Annual Report of the Company for the financial year 2024-25.

J Sundharesan & Associates ("JSA") was engaged by the Company to provide assistance in reporting and independent assurance on its policy evaluation and certain identified sustainability indicators (summarised in Annexure A) in the BRSR format.

### RESPECTIVE RESPONSIBILITIES

The Report content and its presentation are the sole responsibilities of the management of the Company. The Company's management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation of the Report, so that it is free from material misstatement.

JSA's responsibility, as agreed with the management of the Company, is to provide assistance and assurance on the Report content as described in the 'Scope of assurance and methodology' section below. We do not accept or assume any responsibility for any other purpose or to any other person or organisation. Any reliance a third party may place on the Report is entirely at its own risk.

### ASSURANCE STANDARD

The assurance process was conducted in line with the requirements of National Guidelines on Responsible Business Conduct (NGRBC) and other applicable guidelines.

### SCOPE OF ASSURANCE AND METHODOLOGY

The scope of assurance engagement was limited to review of Business Responsibility and Sustainability Report for the period April 01,2024 to March 31,2025. The sustainability disclosures covered in our review included:

1. Analysing the policy framework of the Company in context of BRSR;
2. Obtaining an understanding of the Identified Sustainability Information and related disclosures as established by the Company;
3. Obtaining an understanding of the assessment criteria as adopted by the Company and their suitability for the evaluation;
4. Make inquiries of Company's Management, including environment team, compliance team, human resource team amongst others and those with the responsibility for preparation of the Report.

We conducted review and verification of data collection, collation and calculation methodologies and general review of the logic of inclusion / omission of relevant information / data in the Report.

### LIMITATION TO OUR ENGAGEMENT

JSA did not perform any assurance procedures on the prospective information, such as targets, expectations and ambitions, disclosed in the Report. Consequently, JSA draws no conclusion on the prospective information. JSA expressly disclaims any liability or co-responsibility for any decision a person or entity would make based on this Assurance Statement.

### OUR ASSURANCE TEAM AND INDEPENDENCE

JSA is a professional services firm providing corporate law advisory services for various fortune 500 Companies across India. Our assurance practitioners for this engagement are drawn from a dedicated Sustainability and ESG Team in the firm. This team mostly comprises of multidisciplinary professionals, with expertise across the domains of sustainability, global sustainability reporting standards and principles, and related assurance standards. As part of limited assurance engagement in accordance with the Standards, we exercise professional judgment and maintain professional scepticism throughout the engagement.

## OUR OBSERVATIONS

The sustainability disclosures of the Company as defined under the scope of assurance are reliable. The Company has applied considerable efforts to ensure consistency of data for this Report. However, the Company may continue to improve robustness of its data collection and collation process.

## EXCLUSIONS

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

1. Testing the operating effectiveness of management systems and controls;
2. Performing any procedures over other information / operations of the Company / aspects of the report and data (qualitative or quantitative) included in the BRSR not agreed under this letter / scope of Assurance.
3. The statements that describe expression of opinion, belief, aspiration, expectation, aim or future intentions provided by the Company and testing or assessing any forward-looking assertions and/or data.

## RESTRICTION ON USE

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

### For J Sundharesan & Associates

**J Sundharesan**

**Founder & Chief Advisor**

**FCS No.: 5229; CP No.: 5164**

**UDIN: F005229G000657738**

| Principle / Indicator Reference    | Parameter  |
|------------------------------------|--|
| BRSR, Section B, 11                | Working of the policies  |
| BRSR, Section C, Principle 1, E.8  | Number of days of account payable  |
| BRSR, Section C, Principle 1, E.9  | Open-ness of Business  |
| BRSR, Section C, Principle 3, E.1  | Measures towards well-being of employees   |
| BRSR, Section C, Principle 3, E.11 | Safety related incidents   |
| BRSR, Section C, Principle 5, E.3  | Gross wages paid to Female as % of total wages paid by the entity  |
| BRSR, Section C, Principle 5, E.7  | Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 |
| BRSR, Section C, Principle 6, E.1  | Energy consumption   |
| BRSR, Section C, Principle 6, E.3  | Water consumption  |
| BRSR, Section C, Principle 6, E.7  | GHG Emissions (Scope 1 & 2)  |
| BRSR, Section C, Principle 8, E.4  | Input material from MSMEs/ small producers and from within India   |
| BRSR, Section C, Principle 9, E.7  | Data Breaches  |

# BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

[Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015]

The present report has been compiled in accordance with the guidelines set forth by the Securities and Exchange Board of India (SEBI) for Business Responsibility and Sustainability Reporting (BRSR). Its principal aim is to demonstrate enhanced transparency regarding the ways in which enterprises generate value by actively contributing to a sustainable economy. The report highlights our unwavering dedication to creating long-term value for our stakeholders while simultaneously promoting sustainable development.

## SECTION A: General Disclosures

This section contains an overview of the business, including markets served, financial performance, key employee statistics and mapping of risks and opportunities.

### 1. Details of the Entity

| Sl no. | Particulars   | Response  |
|--------|---|---|
| 1.     | <b>Corporate Identity Number (CIN) of the Entity</b>  | L36911TN2000PLC044514   |
| 2.     | <b>Name of the Entity</b>   | Thangamayil Jewellery Limited   |
| 3.     | <b>Year of incorporation</b>  | 2000  |
| 4.     | <b>Registered office address</b>  | 124 Nethaji Road, Madurai, Tamil Nadu -625001   |
| 5.     | <b>Corporate address</b>  | 25/6, Palami Center, 2nd & 3rd Floor, Near Ramakrishna Mutt, New Natham Road, Narayananpuram, Madurai, Tamil Nadu 625014      |
| 6.     | <b>E-mail</b>   | companysecretary@thangamayil.com  |
| 7.     | <b>Telephone</b>  | 0452 2565553  |
| 8.     | <b>Website</b>  | www.thangamayil.com   |
| 9.     | <b>Financial year for which reporting is being done</b>   | 2024-25   |
| 10.    | <b>Name of the Stock Exchange(s) where shares are listed</b>  | Bombay Stock Exchange Limited (BSE), National Stock Exchange of India Limited (NSE)   |
| 11.    | <b>Paid-up Capital</b>  | INR 31,08,20,210 (divided into 31082021 equity shares of Rs. 10/- each)   |
| 12.    | <b>Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report</b>   | CS V. Vijayaraghavan,<br>Company Secretary<br>Mobile number: +91 98941-49200 Email ID:<br>companysecretary@thangamayil.com    |
| 13.    | <b>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).</b> | The disclosures under this report are made on standalone basis for Thangamayil Jewellery Limited, unless otherwise specified. |
| 14     | <b>Name of assurance provider</b>   | J. Sundharesan & Associates   |
| 15     | <b>Type of assurance obtained</b>   | Limited Assurance   |

## 2. 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.    | TRADE:<br>Detailed description of main activity<br>I. Retail Trading and Design of jewellery | 1. Retail sale of jewellery to the end consumer.<br>2. Jewellery manufacturing and designing created according to the consumers preferences and requirements. | 100%                        |

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

| Product/Service          | NIC Code | % of total Turnover contributed |
|--------------------------|----------|---------------------------------|
| Gold jewellery           | 32111    | 90.42                           |
| Silver articles          | 32111    | 6.69                            |
| Diamond, Stones & Others | 32111    | 2.89                            |

## 3. 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      | 1*               | We currently maintain a total of five offices, with three of them situated in Madurai, one in Chennai and one office located in Mumbai. Additionally, our operational network encompasses a comprehensive count of 60 showrooms, encompassing both our registered office and various other locations. | 66    |
| International | 0                | 0   | 0     |

\*The Company has one manufacturing unit at Madurai.

### 19. Markets served by the entity:

#### a) Number of locations

| Locations                        | Number |
|----------------------------------|--------|
| National (No. of States)         | 1      |
| International (No. of Countries) | 0      |

#### b) Contribution of exports:

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

Considering that our company does not engage in any international market operations, this specific section is not applicable.

c) **Type of Customers**

**A brief on types of customers:**

**End Customers (B2C)**

- i. Business-to-Consumer (B2C) retail model
- Core business involves sourcing jewellery from reputable suppliers and jewellers.
- Jewellery is made available directly to end consumers.
- End consumers purchase the jewellery for personal use.
- ii. Jewellery Manufacturing and designing-
  - Company also offers jewellery manufacturing and design services on a need basis.
  - Customers can have bespoke pieces created according to their preferences and requirements.
- iii. Showrooms-
  - Thangamayil operates through its own network of retail stores.
  - Customers can visit these stores to physically explore and select jewellery.
  - The retail stores offer a hands-on shopping experience, allowing customers to view and try on pieces.
  - Customers can receive assistance from knowledgeable staff to help them make informed purchasing decisions.
- iv. E-Commerce -
  - Our Company has embraced the digital realm by establishing an online e-commerce platform.
  - The platform features an extensive range of jewellery and silverware collections, offering customers a seamless browsing and purchasing experience from the comfort of their homes..
  - A variety of customer-centric saving schemes are available for registration, including the Smart Gold Scheme, Super Gold Scheme, Future Plus Scheme, catering to diverse financial goals and preferences.
  - Saving gold digitally has never been easier. With the Thangamayil DigiGold App, customers can effortlessly start saving in 22-karat gold, ensuring both security and simplicity at their fingertips.

**4. EMPLOYEES**

**20. Details at the end of the year of financial year:**

**a) Employees (including differently abled):**

| S.No      | Particulars                | Total (A) | Male    |           | Female  |           |
|-----------|----------------------------|-----------|---------|-----------|---------|-----------|
|           |                            |           | No. (B) | % (B / A) | No. (C) | % (C / A) |
| Employees |                            |           |         |           |         |           |
| 1.        | Permanent (D)              | 3086      | 1862    | 60        | 1224    | 40        |
| 2.        | Other than Permanent (E) * | -         | -       | -         | -       | -         |
| 3.        | Total employees (D + E)    | 3086      | 1862    | 60        | 1224    | 40        |

\* The entire workforce of Thangamayil is categorized as 'Employees' and none as 'Workers' as the Company does not have any workers.

The company has chosen to enlist the services of workers on an as-needed basis by utilizing third-party contractors. In this arrangement, payments are channelled and handled by the agency responsible for recruiting and engaging these individuals.

Therefore, the information required in all sections in the 'Workers' category is not applicable to the Company & consequently no disclosures are made.

**b) Differently abled Employees :**

| S.No                        | Particulars                | Total (A) | Male    |           | Female  |           |
|-----------------------------|----------------------------|-----------|---------|-----------|---------|-----------|
|                             |                            |           | No. (B) | % (B / A) | No. (C) | % (C / A) |
| Differently Abled Employees |                            |           |         |           |         |           |
| 1.                          | Permanent (D)              | 6         | 5       | 83        | 1       | 17        |
| 2.                          | Other than Permanent (E) * | 0         | 0       | 0         | 0       | 0         |
| 3.                          | Total employees (D + E)    | 6         | 5       | 83        | 1       | 17        |

**21. Participation/Inclusion/Representation of women:**

| Category                 | Total (A) | No. and percentage of Females |           |
|--------------------------|-----------|-------------------------------|-----------|
|                          |           | No. (B)                       | % (B / A) |
| Board of Directors       | 8         | 2                             | 25        |
| Key Management Personnel | 5*        | 0                             | 0         |

\*Key Management Personnel includes:

1 – Managing Director, 2- Whole time Director, 1-Company Secretary, 1- Chief Financial Officer

**22. Turnover rate for permanent employees and workers:**

|                     | FY 2024-25 (Turnover rate in current FY) |        |        | FY 2023-24 (Turnover rate in previous FY) |        |       | FY 2022-23 (Turnover rate in the year prior to the previous FY) |        |       |
|---------------------|--|--------|--------|---|--------|-------|---|--------|-------|
|                     | Male                                     | Female | Total  | Male                                      | Female | Total | Male  | Female | Total |
| Permanent Employees | 10.4%                                    | 15.7%  | 13.05% | 19%                                       | 43%    | 29%   | 23%   | 47%    | 33%   |
| Permanent Workers   | -  | -      | -      | -   | -      | -     | -   | -      | -     |

**5. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)**
**23. Names of holding / subsidiary / associate companies / joint ventures:**

| S. No. | Name of the holding/ subsidiary / associate companies / joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|--------|--|--|-----------------------------------|--|
| 1.     | Nil  | Nil  | Nil                               | Nil  |

**6. CORPORATE SOCIAL RESPONSIBILITY (CSR) DETAILS**
**24. CSR Details**

| S. No. | Requirement   | 2024-25 (Rs. In lacs) | 2023-24 (Rs. In lacs) |
|--------|---|-----------------------|-----------------------|
| 1.     | Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) | Yes                   | Yes                   |
| 2.     | Turnover  | 4,91,058              | 3,82,678              |
| 3.     | Net worth   | 1,10,235              | 49,318                |

## 7. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

| Stake holder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy) | FY 2023-24 Current Financial Year          |  |   | FY 2022-23 Previous Financial Year         |  |         |
|--|--|--|--|---|--|--|---------|
|  |  | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks   | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities  | Yes  | Nil  | Nil  | -   | Nil  | Nil  | -       |
| Investors (Other than shareholders)                | Yes  | Nil  | Nil  | -   | Nil  | Nil  | -       |
| Shareholders                                       | Yes  | Nil  | Nil  | -   | Nil  | Nil  | -       |
| Employees and workers                              | Yes  | Nil  | Nil  | Regular surveys are conducted to collect personnel feedback, where they may express any grievances. No structured mechanism is in place to capture data, however formal and informal mechanisms exist that include standing orders in factories and surveys in the offices. | Nil  | Nil  | -       |
| Customers  | Yes  | Nil  | Nil  | -   | Nil  | Nil  | -       |
| Value Chain Partners                               | Yes  | Nil  | Nil  | -   | Nil  | Nil  | -       |

- Company has developed a comprehensive Stakeholder Management Policy.
- The policy establishes a structured framework for addressing concerns and grievances from both internal and external stakeholders.
- It aims to proactively mitigate potential social risks that could negatively impact operations.
- The Company emphasizes confidentiality when handling grievances, reducing conflicts and fostering strong stakeholder relationships.
- Stakeholders are encouraged to use the dedicated grievance channel as outlined in the policy, especially when alternative mechanisms are unavailable.

- The Company values its stakeholders, prioritizes their satisfaction, and is committed to upholding ethical standards and addressing concerns promptly and transparently.
- Detailed information about the policy is available through the following web link: <https://www.thangamayil.com/corporate/wp-content/uploads/2023/05/Stakeholder-Management-Policy.pdf>

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

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

| 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 Management                  | Opportunity                                | <p>The retail sector of the jewellery industry presents an opportunity for energy management. Retail stores necessitate energy for their functioning, including lighting, heating, cooling systems, and electronic devices like computers and cash registers. By employing effective energy management process, the Company's retail stores can effectively curtail their energy consumption and associated expenses.</p>  | -   | <b>Positive</b> - By effectively managing energy, retail stores can decrease their energy bills and operational expenses, leading to an enhancement in their profitability.  |
| 2    | Customer privacy and data security | Risk and Opportunity                       | <p><b>Risk</b><br/>Our Company faces a substantial peril regarding customer confidentiality since any unauthorized access or security breach to critical information can result in severe outcomes, such as financial losses, identity theft, and a loss of customer confidence. Such an eventuality can eventually cause harm to the company's reputation.</p> <p><b>Opportunity</b><br/>The Company recognizes data security as a chance to safeguard their valuable trade secrets that encompass their designs, manufacturing processes, and supply chain. By integrating appropriate data security measures, it will mitigate the possibility of cyber-attacks, ultimately safeguarding their reputation and assets.</p> | <p>Our Company has implemented robust measures to mitigate risks by upholding stringent data privacy policies, restricting access, utilizing password protection, employing firewalls, and employing NetCom Tier-3 certified software. Moreover, the company has set up dedicated server rooms to prevent any potential data leaks, and they consistently update and evaluate their IT security protocols to align with industry standards.</p> | <b>Negative</b><br>If it fails to adequately protect the privacy of its customers, it will result in legal penalties and fines.<br><b>Positive</b><br>The implementation of advanced cyber security solutions has reduced cyber security risks for both the company and its customers. |



| S.No | Material issue identified               | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity  | In case of risk, approach to adapt or mitigate  | Financial implications of the risk or opportunity (Indicate positive or negative implications)   |
|------|---|--|---|---|--|
| 3    | Access and Affordability                | Risk                                       | In the jewellery industry, it is crucial for companies to find a delicate equilibrium between providing affordable options and upholding the perceived value of their products and services. Additionally, they must consider the enduring consequences of their pricing strategy and refrain from engaging in a race to the bottom.                      | Our Company has implemented measures to minimize potential risks by expanding their reach through the establishment of new physical stores and online platforms, capitalizing on economies of scale, and adopting a strategic approach to material procurement to curtail costs and provide affordable options for their customers. Moreover, they take a customer-centric approach to pricing and product offerings, with the aim of enhancing their competitiveness and minimizing potential hazards. | <b>Negative</b> - There is a potential risk of impacting sales as the affordability is directly proportional in maintaining profit margins.                |
| 4    | Selling practices and\product labelling | Opportunity                                | Our Company is enhancing its credibility by fostering consumer trust by implementing fair-trade practices and providing comprehensive product labelling. These ethical selling practices have the potential to increase sales for the company. Additionally, Our Company ensures compliance with Hallmarking Unique ID (HUID) for its jewellery products. | -   | <b>Positive</b> - Implementing these measures has the potential to drive up consumer demand for our Company's products and enhance their brand reputation. |

| 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)  |
|------|--|--|--|---|---|
| 5    | Employee Engagement, Diversity & Inclusion | Opportunity                                | <p>Engaging employees has led to increased productivity, innovation, and commitment to our Company's success. An inclusive work culture can also attract and retain top talent from diverse backgrounds, providing a competitive advantage for our Company.</p> <p>Measures such as feedback, recognition programs, and fostering a sense of belonging can enhance engagement. Diverse hiring practices can further foster diversity in the workforce.</p> | -   | <b>Positive</b> - The expenses related to acquiring and fostering human resources may be reduced.   |
| 6    | Supply Chain management                    | Risk                                       | <p>Supply chain management can pose risks to our Company due to potential disruptions and ethical sourcing challenges, leading to delays in delivery, loss of sales, and reputation damage.</p>  | <p>To mitigate supply chain risks, our Company carefully selects ethical suppliers with a proven track record.</p> <p>Our Company maintains regular communication with its suppliers to ensure that they meet quality, pricing, lead time, and social responsibility standards.</p> | <b>Negative</b> - Supply chain disruption will result in higher production costs for the product.<br><b>Positive</b> - Reduction in costs, improving efficiency, and enhancing customer satisfaction. |
| 7    | Product Design & Life Cycle Management     | Opportunity                                | <p>Product design and life cycle management will provide several opportunities for our Company. By developing innovative and aesthetically appealing designs, it will attract customers.</p> <p>Furthermore, by managing the life cycle of its products, company will optimize its supply chain, reduce waste, and minimize environmental impact.</p>  | -   | <b>Positive</b> - It can result in increased sales, lower production costs, and higher profitability for our Company.   |

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Integrating the principles of the National Guidelines for Responsible Business Conduct into the structures, policies and processes ensure that stakeholder interests are integrated into the business fabric. Creating adequate governance enables businesses to contribute towards wider development goals. This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements

## 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.

**Table of Policies**

|    |  |
|----|--|
| P1 | Anti-corruption or anti-bribery policy, Ethical Policy |
| P2 | Supplier Code of conduct                               |
| P3 | Health and Safety Policy                               |
| P4 | Stakeholder Management Policy                          |
| P5 | Human Rights Policy                                    |
| P6 | Environmental Policy                                   |
| P7 | Policy on Responsible Advocacy                         |
| P8 | Corporate Social Responsibility Policy                 |
| P9 | Cyber Security and Data Privacy policy                 |

| S. No                                  | Disclosure Questions  | P1   | P2  | P3  | P4  | P5  | P6  | P7  | P8  | P9  |
|--|---|--|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>Policy and management processes</b> |   |  |     |     |     |     |     |     |     |     |
| 1                                      | a) Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Yes  | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
|  | b) Has the policy been approved by the Board? (Yes/No)  | Yes  | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
|  | c) Weblink of Policies, if available  | <a href="https://www.thangamayil.com/corporate/brsr-policies/">https://www.thangamayil.com/corporate/brsr-policies/</a><br><a href="https://www.thangamayil.com/corporate/investor-informations/">https://www.thangamayil.com/corporate/investor-informations/</a> |     |     |     |     |     |     |     |     |
| 2                                      | Whether the entity has translated the policy into procedures. (Yes / No)                                    | Yes  | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |

**3. Do the enlisted policies extend to your value chain partners? (Yes/No)**

Yes. These extend to value chain partners wherever it is relevant and to the extent applicable.

**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.**

Our Company has incorporated the Bureau of Indian Standards (BIS) across its entire range of jewellery products, thereby guaranteeing the quality and dependability of its offerings-

**BIS Hallmark Certificate:**

The accurate determination and official recording of the proportionate content of precious metal in the jewellery/ artefacts or bullion/coins.

**HUID**

The Company has obtained HUID which stands for Hallmark Unique Identification. It is a unique 6-digit alphanumeric code assigned to each piece of hallmarked gold jewellery or artefact in India.

Moreover, our Company's operations adhere to the National Guidelines on Responsible Business Conduct (NGBRC), underscoring its unwavering dedication to ethical business practices.

**5. Specific commitments, goals and targets set by the entity with defined timelines, if any.**

During the financial year 2024-25, our Company has established a range of objectives to strengthen its sustainability endeavours and overall corporate social responsibility. These goals encompass the following:

- 1) Our Company aims to expand its training division to educate 100% of its employees and workers on Environmental, Social, and Governance (E, S & G) practices. The training program will comprehensively cover the company's actions and initiatives aimed at effectively addressing these issues.
- 2) Our company strives to conduct due diligence on suppliers to ensure their alignment with the company's governance values and standards by 2026.
- 3) A major focus is being placed on designing 100% recyclable and reusable products, in line with the company's sustainable practices.
- 4) Our Company targets an annual average reduction in electricity consumption of at least 1% to contribute to environmental sustainability. By fiscal year 2035, the company aims for a substantial reduction of at least 20% in electricity consumption compared to the base year of fiscal year 2025.
- 5) Our company is committed to reducing water withdrawal and actively promotes responsible water management practices by aiming for an average annual reduction in water usage.
- 6) Stakeholder engagement holds significant value for Thangamayil, and the company plans to conduct periodic assessments through formal means to actively involve stakeholders in the decision-making process.
- 7) Our company's commitment to reducing water withdrawal aligns with its environmental sustainability goals. By striving for an average annual reduction in water usage, it actively promotes responsible water management practices.

**6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met**

- i. Our Company has taken various initiatives to train its employees on Environment, Sustainability and Governance matters and is ongoing.
- ii. Due diligence on the Suppliers is an ongoing process and is progressing well.
- iii. The electricity and water consumption is being monitored on a regular basis and there is improvement in the consumption pattern for this year.

Further our Company is in the process of monitoring the goals and commitments set during the financial year 2024-25 on a periodic basis.

### **Governance, leadership and oversight**

**7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements**

"I am delighted to present our organization's Business Responsibility and Sustainability Report, showcasing our dedication and advancements in addressing ESG (Environmental, Social, and Governance) challenges. Throughout the reporting period, we have actively engaged with environmental, social, and governance issues.

Our objectives have been centred on reducing our carbon footprint, fostering social inclusivity, and enhancing governance practices. Through the implementation of sustainable measures and optimization of resource consumption, we have made significant progress in reaching our environmental targets.

Demonstrating our dedication to societal well-being, the company offers a daily provision of 200-220 litres of buttermilk and 800 litres of water daily to all individuals at the Madurai and Trichy showroom excluding minimal days of continuous rainfall. This initiative underscores our firm commitment to supporting the community and ensuring access to essential resources for everyone.

The Company distributed 2,35,848 seed balls to its customers over the course of the year.

This initiative underscores our firm commitment to supporting the community and ensuring access to essential resources for everyone.

Moreover, we have nurtured a culture of diversity and inclusivity, offering equal opportunities and supporting employee well-being. Our dedication to ethical labour practices has generated a positive social impact in the communities where we operate.

To ensure robust governance, we have reinforced internal controls, transparency, and accountability mechanisms. We align our operations with global best practices and adhere to relevant regulations and standards, fostering integrity and trust among our stakeholders.

I take pride in highlighting our achievements, including sustainable practices throughout our supply chain, strategic partnerships to address social challenges, and recognition for our corporate governance practices.

While we celebrate these milestones, we acknowledge that our journey towards sustainable development is ongoing. We remain committed to continuously enhancing our ESG performance, setting ambitious targets, and collaborating with stakeholders to address complex challenges.

Together, we aspire to shape a future where our business not only prospers economically but also serves as a catalyst for positive change, ensuring a more sustainable and equitable world."

— **Ba. Ramesh**, Joint Managing Director - DIN - 00266368

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

The Risk Management Committee has been entrusted with the highest authority to oversee and implement the Business Responsibility Policies.

This committee bears the responsibility of ensuring the policies' compliance with relevant laws and regulations, as well as their alignment with the company's objectives and mission.

**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**

The Risk Management Committee has been assigned the authority to make decisions regarding all matters pertaining to sustainability issues. The Committee's responsibilities encompass supervising the formulation and execution of policies, procedures, and programs pertaining to sustainability. These responsibilities extend to managing the company's environmental impact, social responsibility, and governance practices, among other related areas.

The Company's Risk Management Committee comprises of:

| Name                 | Position on the Committee | Designation             |
|----------------------|---------------------------|-------------------------|
| Balrama Govinda Das  | Chairman                  | Managing Director       |
| Ba. Ramesh           | Member                    | Joint Managing Director |
| N.B. Kumar           | Member                    | Joint Managing Director |
| S. M. Chandrasekaran | Member                    | Independent Director    |
| K Thiruppathi Rajan  | Member                    | Independent Director    |

**10. Details of Review of NGRBCs by the Company:**

| Subject for Review  | Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee   |    |    |    |    |    |    |    |    | Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify) |    |    |    |    |    |    |    |    |
|---|--|----|----|----|----|----|----|----|----|--|----|----|----|----|----|----|----|----|
|   | P1   | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P1   | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| Performance against above policies and follow up action   | The Risk and Management Committee duly reviews the performance against enlisted policies and ensures that necessary followup actions are taken accordingly.  |    |    |    |    |    |    |    |    | Annually   |    |    |    |    |    |    |    |    |
| Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances | Our Company has diligently adhered to all statutory obligations, demonstrating full compliance. The Board has thoroughly reviewed the company's operations and found no instances of non-compliance. |    |    |    |    |    |    |    |    | Quarterly  |    |    |    |    |    |    |    |    |

**11. Independent assessment/ evaluation of the working of its policies by an external agency:**

| Question  | P1   | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|--|----|----|----|----|----|----|----|----|
| 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. | Yes, all the policies of the Company are internally evaluated. Further, J. Sundharesan & Associates, specialising in Compliance, Governance and Sustainability advisory has provided a 'limited assurance' on the working of the policies. |    |    |    |    |    |    |    |    |

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

| Question  | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|----|----|----|----|----|----|----|----|----|
| The entity does not consider the Principles material to its business (Yes/No)   | NA |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) | NA |
| The entity does not have the financial or/human and technical resources available for the task (Yes/No)                         | NA |
| It is planned to be done in the next financial year (Yes/No)  | NA |
| Any other reason (please specify)   | NA |

# NA - Not Applicable

## NGRBC Policy Mapping-

| Principle | Description   | Thangamayil Jewellery Limited   |
|-----------|---|---|
| <b>P1</b> | <b>Ethics, Transparency and Accountability:</b> Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable. | <u>Anti-Corruption and Anti-Bribery Policy</u><br><u>Privacy Policy</u><br><br><u>Code of Conduct of Board of Directors</u> |
| <b>P2</b> | <b>Product Lifecycle Sustainability:</b> Businesses should provide goods and services in a manner that is sustainable and safe.   | <u>Suppliers Code of Conduct</u><br><u>Human Rights Policy</u><br><u>Environment Policy</u>                                 |
| <b>P3</b> | <b>Employee Well-being:</b> Businesses should respect and promote the well-being of all employees, including those in their value chains.                                     | <u>Human Rights Policy</u>  |
| <b>P4</b> | <b>Stakeholder Engagement:</b> Businesses should respect the interests of and be responsive to all its stakeholders   | <u>Stakeholder Management Policy</u><br><u>Suppliers Code of Conduct</u><br><u>Anti-Corruption and Anti-Bribery Policy</u>  |
| <b>P5</b> | <b>Promoting Human Rights:</b> Businesses should respect and promote human rights   | <u>Human Rights Policy</u><br><u>Anti-Corruption and Anti-Bribery Policy</u>  |
| <b>P6</b> | <b>Protection of Environment:</b> Businesses should respect and make efforts to protect and restore the environment.  | <u>Environment Policy</u>   |
| <b>P7</b> | <b>Responsible Policy Advocacy:</b> Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.      | <u>Policy on Responsible Advocacy</u>   |
| <b>P8</b> | <b>Support Inclusive Growth:</b> Businesses should promote inclusive growth and equitable development.  | <u>Human Rights Policy</u>  |
| <b>P9</b> | <b>Providing Customer Value:</b> Businesses should engage with and provide value to their consumers in a responsible manner.  | <u>Privacy Policy</u><br><br><u>Stakeholder Management Policy</u>   |

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

The purpose of this section is to assist organizations in showcasing their proficiency in integrating principles and core elements into critical processes and decisions. The Company has duly provided all mandatory disclosures as per the BRSR framework. Efforts are underway to disclose leadership indicators for forthcoming fiscal years.

### PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

**SUSTAINABLE  
DEVELOPMENT  
GOALS**



#### A) ESSENTIAL INDICATORS:

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

| Segment                           | Total number of training and awareness programmes held | Topics / principles covered under the training and its impact  | % age of persons in respective category covered by the awareness programmes |
|-----------------------------------|--|--|---|
| Board of Directors                | 4  | <ul style="list-style-type: none"> <li>Code of Conduct and Director's Independence criterion</li> <li>Insider Trading Regulations</li> <li>Inclusive Growth and Equitable Development through CSR Initiatives</li> </ul>   | 100%  |
| Key Managerial Personnel          | 4  | <ul style="list-style-type: none"> <li>Prevention of Sexual Harassment</li> <li>Discipline at Workplace</li> <li>Insider Trading Regulations</li> <li>Company Code of Conduct</li> <li>Board Governance Training</li> </ul>  | 100%  |
| Employees other than BOD and KMPs | 42   | <ul style="list-style-type: none"> <li>Human rights training</li> <li>Prevention of Sexual Harassment</li> <li>Code of Conduct</li> <li>Discipline at workplace</li> <li>Induction Trainings</li> <li>Insider Trading regulations</li> <li>Privacy Awareness</li> <li>Wellness Programmes</li> </ul> | 100%  |

The Company recognizes that employee training plays a vital role in fostering both personal and professional growth, while also contributing to the long-term success of the business. We are committed to viewing training as a strategic investment that delivers lasting value to both our employees and the organization.

Female employees undergo training conducted by specialized agencies to equip them with the skills to effectively handle diverse customer interactions and grievances, including awareness of safety protocols and response mechanisms.

To ensure the utmost safety and quality in all our operations, the company implements comprehensive training programs for the Board of Directors, Key Management Personnel, Employees, and Workers. Our objective is to foster a culture of perpetual learning and enhancement, wherein each individual possesses the knowledge and skills necessary to perform their duties proficiently and securely.

We recognize that training is an ongoing endeavour, and we are steadfast in providing our employees with unwavering support and ample resources to realize their full potential. We firmly uphold that investing in our employees is integral to our triumph, and we will persistently prioritize their growth and development.

**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        |                 |   |                 |                   |  |
|-----------------|-----------------|---|-----------------|-------------------|--|
| Particulars     | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (In INR) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Penalty/ Fine   | None            | None  | None            | None              | None                                   |
| Settlement      | None            | None  | None            | None              | None                                   |
| Compounding fee | None            | None  | None            | None              | None                                   |

| NON-MONETARY |                 |   |                   |  |
|--------------|-----------------|---|-------------------|--|
| Particulars  | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Imprisonment | None            | None  | None              | None                                   |
| Punishment   | None            | None  | None              | None                                   |

The Company maintains a strong commitment to ethical and legal conduct in all operations, resulting in no instances of fines, penalties, or legal repercussions for the company, directors, or key managerial personnel.

**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 |
|---|---|
| <b>This particular section is not applicable to the Company</b> |   |

**4. Anti-corruption or Anti-bribery policy:**

**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**

Our Company has implemented a comprehensive anti-corruption and anti-bribery policy that includes detailed guidelines and procedures to prevent and address instances of corruption and bribery within the organization.

Our Company ensures effective communication of the policy to all stakeholders and employees, promoting awareness and understanding of its principles. Regular training sessions and monitoring mechanisms are in place to ensure strict adherence to the policy across the organization.

Furthermore, the policy incorporates measures for reporting any suspected incidents of corruption or bribery. The Company has established a robust reporting and investigation framework to address such concerns promptly and thoroughly. The policy also outlines the consequences that individuals may face in the event of non-compliance with the policy, thereby reinforcing the importance of ethical conduct and accountability within Company.

For detailed information and access to the policy, kindly visit the following web link:

<https://www.thangamayil.com/corporate/wp-content/uploads/2023/05/Anti-Corruption-and-Anti-Bribery-Policy.pdf>

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

|           | FY 2024-25 | FY 2023-24 |
|-----------|------------|------------|
| Directors | None       | None       |
| KMPs      | None       | None       |
| Employees | None       | None       |
| Workers   | -          | -          |

- There was no disciplinary action that has been taken against any director, KMP, employees or workers of our Company by any law enforcement agency for charges of bribery or corruption.
- Our Company strictly adheres to a policy of zero-tolerance towards corruption, and we are dedicated to upholding the highest ethical standards and promoting transparency in our dealings. We acknowledge the importance of accountability and honesty in building trust with our stakeholders, and we strive to promote a culture of openness throughout our operations.

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

|  | FY 2024-25 |         | FY 2023-24 |         |
|--|------------|---------|------------|---------|
|  | Number     | Remarks | Number     | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | Nil        | NA      | Nil        | NA      |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs      | Nil        | NA      | Nil        | NA      |

**7. Corrective Actions:** 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

There have been no fines, penalties or actions taken by regulators, law enforcement agencies, or judicial institutions related to cases of corruption and conflicts of interest, hence this section is not applicable to the Company.

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

|                                     | FY 2024-25<br>(Current Financial Year) | FY 2023-24<br>(Previous Financial Year) |
|-------------------------------------|--|---|
| Number of days of accounts payables | 2.69                                   | 1.85                                    |

**9. Open - ness of business**

The 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                                 | 26%        | 29%        |
|                            | b. Number of Trading houses where purchases are made from                                | 7          | 7          |
|                            | c. Purchases from top 10 Trading houses as % of total purchases from trading houses      | 26%        | 29%        |
| Concentration of Sales     | a. Sale to dealers / distributed as % of total sales                                     | Nil        | Nil        |
|                            | b. Number of dealers / distributions to whom sales are made                              | Nil        | Nil        |
|                            | c. Sales upto 10 dealers / distributors as % of total sales to dealers / distributors    | Nil        | Nil        |
| Share of RPTs in           | a. Purchases (Purchases with related parties / Total Purchases)                          | Nil        | Nil        |
|                            | b. Sales (Sales to related parties / Total Sales)  | Nil        | Nil        |
|                            | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | Nil        | Nil        |
|                            | d. Investments (Investments in related parties / Total Investments made)                 | Nil        | Nil        |



## PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

### SUSTAINABLE DEVELOPMENT GOALS



#### A) ESSENTIAL INDICATORS:

- 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:

|       | Current Financial Year | Previous Financial Year | Details of improvements in environmental and social impacts |
|-------|------------------------|-------------------------|---|
| R&D   | Nil                    | Nil                     | Not Applicable  |
| Capex | Nil                    | Nil                     | Not Applicable  |

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

In our company, Sustainable Sourcing entails ensuring that suppliers adhere to the utilization of ethically and responsibly sourced raw materials to manufacture high-quality products. The Company has adopted the following procedures for sustainable sourcing:

- Implementation of a traceability system:** The Company has implemented a traceability system to meticulously track the origin of raw materials utilized in the production process. This system ensures that there are no infringements upon human rights or environmental degradation.
- Development of policies and guidelines:** The Company has formulated comprehensive policies and guidelines that explicitly outline its unwavering commitment to ethical practices. These policies emphasize the sourcing of materials exclusively from certified and responsible suppliers.
- Establishment of long-term relationships with suppliers:** The Company actively engages in establishing enduring relationships with its suppliers. Through close collaboration, the Company works in conjunction with its suppliers to enhance their social and environmental performance.
- Regular assessment of supplier performance:** As part of the Company's dedication to sustainable sourcing, it consistently evaluates the performance of its suppliers. Priority is given to sourcing materials from certified sources that align with the Company's sustainability standards.
- Active collaboration with stakeholders:** The Company actively collaborates with various stakeholders to promote and advocate for sustainable sourcing practice

By implementing these measures, the Company ensures that its Sustainable Sourcing practices are effective in upholding ethical standards, environmental responsibility, and the production of superior quality products.

#### If yes, what percentage of inputs were sourced sustainably?

100%

- Processes in place to reclaim products for reuse, recycle and safe disposal of products at the end of life:** 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.

Our Company, with a proactive stance towards responsible waste management, collaborates with certified recycling and disposal partners and adheres to stringent regulations and guidelines for the secure and responsible disposal of diverse forms of waste. Additionally, the Company undertakes efforts to educate its customers and stakeholders on the significance of responsible waste management to promote environmental considerations.

- (a) **Plastic:** Our Company has established a comprehensive process to ensure the safe reclamation of plastic materials, including packaging. Within its operations, the Company actively promotes the reuse of plastic materials whenever feasible to minimize waste generation.
- (b) **E-waste:** The Company has implemented a systematic approach to the safe disposal of electronic waste (e-waste).
- (c) **Hazardous Waste:** While the Company itself does not generate any hazardous waste, it acknowledges the potential exposure to such waste. Hence, the Company has robust procedures in place to guarantee the safe handling and disposal of hazardous waste in compliance with relevant regulations.
- (d) **Other waste:** The Company has introduced a waste reduction and recycling program aimed at minimizing waste generation and fostering responsible waste management. Furthermore, the Company collaborates with suppliers to proactively minimize waste generation at its source by encouraging the use of sustainable materials and packaging.

Through these measures, the Company demonstrates its commitment to responsible waste management by prioritizing safe disposal practices, promoting recycling initiatives, and encouraging the adoption of sustainable materials across its operations and supply chain.

4. **Extended Producer Responsibility (EPR) Plan:** 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 is applicable to our company. We recognize our role in managing the environmental impact of our products throughout their life cycle. As part of our commitment to sustainability, we are actively exploring and evaluating alternative materials to replace the limited usage of plastic within our operations.

The Company is currently in the process of obtaining the necessary EPR certificate from the Centralized Extended Producers Responsibility Portal for Plastic Packaging.

### PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

#### SUSTAINABLE DEVELOPMENT GOALS



#### A) ESSENTIAL INDICATORS:

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

| Category                       | Total<br>(A) | % of employees covered by |           |                    |           |                    |           |                    |           |                     |           |
|--------------------------------|--------------|---------------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|-----------|---------------------|-----------|
|                                |              | Health insurance          |           | Accident insurance |           | Maternity benefits |           | Paternity Benefits |           | Day Care facilities |           |
|                                |              | Number<br>(B)             | % (B / A) | Number<br>(C)      | % (C / A) | Number<br>(D)      | % (D / A) | Number<br>(E)      | % (E / A) | Number<br>(F)       | % (F / A) |
| Permanent employees            |              |                           |           |                    |           |                    |           |                    |           |                     |           |
| Male                           | 1862         | 92                        | 4.7%      | 1862               | 100%      | 1862               | 0%        | 1862               | 3.1%      | 1862                | 100%      |
| Female                         | 1224         | 32                        | 2.4%      | 1224               | 100%      | 1224               | 2.1%      | 1224               | 0%        | 1224                | 100%      |
| Total                          | 3086         | 124                       | 3.7%      | 3086               | 100%      | 3086               | 0.9%      | 3086               | 1.8%      | 3086                | 100%      |
| Other than Permanent employees |              |                           |           |                    |           |                    |           |                    |           |                     |           |
| Male                           | Nil          | -                         | -         | -                  | -         | -                  | -         | -                  | -         | -                   | -         |
| Female                         | Nil          | -                         | -         | -                  | -         | -                  | -         | -                  | -         | -                   | -         |
| Total                          | Nil          | -                         | -         | -                  | -         | -                  | -         | -                  | -         | -                   | -         |

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

|  | Current Financial Year<br>(2024-2025) | Previous Financial Year<br>(2023-2024) |
|--|---------------------------------------|--|
| Cost incurred on well-being measures as a % of total revenue of the company. | 0.29%                                 | 0.27%                                  |

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

| Benefits               | FY 2024-25   |  | FY 2023-24   |  |  |  |
|------------------------|--|--|--|--|--|--|
|                        | 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%   | -  | Yes  | 96%  | -  | Yes  |
| Gratuity               | 100%   | -  | Yes  | 99.6%  | -  | Yes  |
| ESI                    | 100%   | -  | Yes  | 83%  | -  | Yes  |
| Others, please specify | -  | -  | -  | -  | -  | -  |
| Workers                | -  | -  | -  | -  | -  | -  |

**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.

Our facilities are designed with accessibility in mind, featuring ramps, elevators, and other accommodations that ensure smooth and convenient mobility throughout our premises. We continuously evaluate and improve these provisions based on employee feedback and industry best practices.

Our showrooms are designed with accessibility in mind, ensuring a welcoming experience for all visitors, including those with disabilities. We have incorporated features such as ramps and lifts to provide smooth and convenient access throughout the premises.

**4. Equal Opportunity Policy:**

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, our Company upholds an Equal Opportunity Policy, which is aligned with our Human Rights Policy, to ensure fairness and eliminate discrimination. We have strict prohibitions against any form of discrimination based on factors such as race, sex, religion, age, disability, and more. Our commitment to equal opportunities is demonstrated through proactive measures aimed at preventing and addressing discrimination or harassment incidents.

To create an inclusive environment, we enforce policies that foster diversity and promote a workplace culture where all individuals can flourish. We prioritize providing equal opportunities to every employee, regardless of their background. We actively promote diversity and inclusion through training initiatives and awareness programs, reinforcing our dedication to equality.

Our overarching objective is to establish a workplace that is free from bias and prejudice, where every employee feels valued and supported. By setting a positive example within our organization, we contribute to the broader goal of building a more equitable society.

For detailed information and access to the policy, kindly visit the following

web link: <https://www.thangamayil.com/corporate/wp-content/uploads/2023/05/Human-Rights-Policy.pdf>

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

| Gender       | FY 2024-25          |                | FY 2023-24          |                |
|--------------|---------------------|----------------|---------------------|----------------|
|              | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male         | NA                  | NA             | NA                  | NA             |
| Female       | 80%                 | 80%            | 86%                 | 92%            |
| <b>Total</b> | <b>90%</b>          | <b>90%</b>     | <b>93%</b>          | <b>96%</b>     |

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:

**Permanent Workers / Other than Permanent Workers**

The company does not employ any permanent workers; instead, all workers are engaged on a need basis with the assistance of third-party vendors. However, all received complaints are promptly brought to the attention of the process manager. The process manager assumes a crucial responsibility by thoroughly examining the particulars of the matter and identifying the appropriate course of action.

In the event that the complaint is deemed to be of a severe nature, it may be necessary to escalate the issue to higher levels of management. In such instances, the process manager may refer the complaint to the branch manager, who can further review the particulars and determine the subsequent actions.

If the complaint remains unresolved, the organization involves the group Human Resource Manager, who can offer supplementary assistance and direction in addressing the matter. If the complaint remains unresolved, the organization involves the group Human Resource Manager, who can offer supplementary assistance and direction in addressing the matter.

**Permanent Employees / Other than Permanent Employees**

Our Company is committed to fostering a fair and respectful work environment where every employee is treated with dignity. We have implemented a robust Whistle Blower and Protection Policy that outlines clear procedures for reporting concerns and ensures protection against retaliation. Through ongoing communication and training initiatives, we actively promote values of fairness, respect, and dignity. We encourage open dialogue to cultivate a supportive and inclusive culture. By upholding the highest ethical standards, the Company strives to maintain a safe and empowering workplace that supports both personal and professional development. Our long-term success is rooted in our unwavering commitment to fairness and equity.

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

|                           | FY 2024-25 (Current Financial Year)                  |  |         | FY 2023-24 (Previous Financial Year)                 |  |         |
|---------------------------|--|--|---------|--|--|---------|
|                           | 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 | 3086   | Nil  | Nil     | 2112   | Nil  | Nil     |
| Male                      | 1862   | Nil  | Nil     | 1214   | Nil  | Nil     |
| Female                    | 1224   | Nil  | Nil     | 898  | Nil  | Nil     |
| Total Permanent Workers   | Nil  | Nil  | -       | Nil  | -  | -       |
| Male                      | Nil  | Nil  | -       | Nil  | -  | -       |
| Female                    | Nil  | Nil  | -       | Nil  | -  | -       |

**8. Details of training given to employees :**

| Employees | FY 2023-24 |                               |           |                      |           | FY 2022-23 |                               |           |                      |           |
|-----------|------------|-------------------------------|-----------|----------------------|-----------|------------|-------------------------------|-----------|----------------------|-----------|
|           | Total (A)  | On Health and safety measures |           | On Skill upgradation |           | Total (D)  | On Health and safety measures |           | On Skill upgradation |           |
|           |            | No. (B)                       | % (B / A) | No. (C)              | % (C / A) |            | No. (B)                       | % (B / A) | No. (C)              | % (C / A) |
| Male      | 1862       | 1862                          | 100       | 1862                 | 100       | 1214*      | 1214                          | 100       | 1214                 | 100       |
| Female    | 1224       | 1224                          | 100       | 1224                 | 100       | 898        | 898                           | 100       | 898                  | 100       |
| Total     | 3086       | 3086                          | 100       | 3086                 | 100       | 2112       | 2112                          | 100       | 2112                 | 100       |

\*Last years' figures corrected.

Female employees undergo training conducted by specialized agencies to equip them with the skills to effectively handle diverse customer interactions and grievances, including awareness of safety protocols and response mechanisms

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

| Employees | FY 2024-25 (Current Financial Year) |         |           | FY 2023-24 (Previous Financial Year) |         |           |
|-----------|-------------------------------------|---------|-----------|--------------------------------------|---------|-----------|
|           | Total (A)                           | No. (B) | % (B / A) | Total (C)                            | No. (D) | % (D / C) |
| Male      | 1862                                | 1862    | 100%      | 1214                                 | 1214    | 100       |
| Female    | 1224                                | 1224    | 100%      | 898                                  | 898     | 100       |
| Total     | 3086                                | 3086    | 100%      | 2112                                 | 2112    | 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 of such system?**

Our company has established a comprehensive Occupational Health and Safety Management System (OHSMS) to promote a safe, healthy, and secure working environment across all operations.

i) As part of our commitment to employee well-being, we conduct routine hygiene audits at each of our branches designed to ensure cleanliness, prevent health risks, and maintain high standards of workplace hygiene and safety.

ii) The OHSMS covers all facets of our operations and includes key elements such as comprehensive health and safety training for employees and workers, systematic hazard identification and risk assessment, structured incident reporting and investigation protocols, and a strong focus on continuous monitoring and improvement.

iii) This system is designed not only to meet but exceed regulatory health and safety requirements. Our goal is to foster a workplace culture where safety is a shared responsibility, and the well-being of every employee is a top priority.

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

The company proactively conducts regular inspections to identify workplace hazards and assess associated risks. Through these inspections, every task performed is carefully analysed to determine appropriate control measures, ensuring the safety of workers and employees.

**Transparency:**

- i) workers and employees are actively encouraged to report any incidents or potential hazards they encounter.
- ii) Helps in identifying and to mitigate potential risks.

**Training programs:**

- i) aimed at equipping workers and employees with the necessary knowledge and skills to mitigate risks.
- ii) ensures that individuals are well-prepared to handle potential hazards and take preventive measures effectively.

**Preventive actions:**

- i) When hazards are identified, the company takes immediate action to implement preventive measures.
- ii) plays a crucial role in mitigating risks and safeguarding the well-being of workers and employees.

**Inspections:**

- i) By conducting regular inspections, encouraging incident reporting, providing comprehensive training, and promptly implementing preventive measures, the company demonstrates its commitment to prioritizing workplace safety.

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

**Transparent Hazard Reporting**

Our company places strong emphasis on transparency in reporting work-related hazards. To support this, we have established clear and confidential reporting channels that allow employees to communicate concerns without fear of retaliation. These channels are designed to encourage open dialogue, ensuring that potential risks are promptly identified and addressed.

**Training and Safety Awareness**

Employees receive regular training to enhance their ability to recognize and report hazards effectively. These sessions equip workers with the necessary knowledge and confidence to actively contribute to maintaining a safe workplace. Through consistent education and awareness-building, we foster a proactive safety culture where every individual plays a role in risk prevention.

**Emergency Preparedness**

To ensure a swift response to immediate risks, the company has implemented comprehensive emergency procedures. These procedures are clearly communicated and regularly reviewed to ensure that all employees are well-prepared to act quickly and effectively in emergency situations. By providing a structured framework for action, we minimize potential harm and prioritize the safety of our workforce.

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

The company offers a range of non-occupational medical and healthcare services to all employees, including preventive care, regular check-ups, vaccinations, insurance coverage, and health education programs. These extensive services cultivate a culture of well-being in the workplace, enhancing the overall health and welfare of employees.

Additionally, complimentary medical insurance is extended to all employees, covering their family members as well.

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

| Safety Incident/Number  | Category  | FY 2024-25<br>(Current Financial Year) | FY 2023-24<br>(Previous Financial Year) |
|---|-----------|--|---|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | Nil                                    | Nil                                     |
| Total recordable work-related injuries  | Employees | Nil                                    | Nil                                     |
| No. of fatalities   | Employees | Nil                                    | Nil                                     |
| High consequence work-related injury or ill-health (excluding fatalities)     | Employees | Nil                                    | Nil                                     |

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

The Company places a strong emphasis on creating and maintaining a safe, healthy, and supportive work environment for all employees. To uphold this commitment, the following measures have been instituted:

- a. Ergonomic chairs are provided to support comfortable seating, encouraging proper posture and helping to prevent musculoskeletal issues.
- b. A well-stocked and easily accessible first aid kit is available on-site to ensure immediate medical attention when required. In addition, comprehensive amenities are provided to accommodate the varied needs of all staff members.
- c. Workspaces are kept clean, organized, and well-lit to reduce hazards and promote a safe working atmosphere. Employees are also encouraged to wear appropriate footwear to prevent slips, trips, and injuries.
- d. Fire safety protocols are rigorously followed, with fire extinguishers installed, clearly labelled according to fire classifications, and regularly maintained to ensure readiness in the event of an emergency.
- e. Adequate air conditioning is provided to maintain a comfortable indoor temperature, supporting employee comfort and productivity. Clean and safe drinking water is also readily available to promote employee health and hydration.
- f. Periodic risk assessments are conducted to identify and mitigate potential hazards in the workplace. These assessments allow the Company to implement preventive safety measures and continuously enhance workplace safety protocols.
- g. All safety incidents are promptly reported and thoroughly investigated to prevent recurrence. Regular induction and refresher training sessions are conducted for employees and business partners to reinforce safety practices.

Through these initiatives, the Company underscores its dedication to employee well-being and workplace safety. These proactive measures help foster a positive and secure work culture, allowing employees to carry out their responsibilities with confidence and peace of mind.

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

|                    | FY (2024-25) Current Financial Year |                                       |         | FY (2023-24) Previous Financial Year |                                       |         |
|--------------------|-------------------------------------|---------------------------------------|---------|--------------------------------------|---------------------------------------|---------|
|                    | Filed during the year               | Pending resolution at the end of year | Remarks | Filed during the year                | Pending resolution at the end of year | Remarks |
| Working Conditions | Nil                                 | Nil                                   | NA      | Nil                                  | Nil                                   | NA      |
| Health & Safety    | Nil                                 | Nil                                   | NA      | Nil                                  | Nil                                   | NA      |

# NA - Not Applicable

**14. Assessments for the year:**

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

**15. Corrective Actions:** 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.

The Company diligently followed safety protocols in compliance with state and local regulations, ensuring the maintenance of high hygiene standards. As a testament to these efforts, there were no reported safety incidents throughout the year.

## PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

### SUSTAINABLE DEVELOPMENT GOALS



#### A) ESSENTIAL INDICATORS:

##### 1. Identification of stakeholders group:

The Company has established a comprehensive stakeholder engagement framework designed to enhance the identification of stakeholders, improve the effectiveness of engagement efforts, and support trust-building, reputation management, and value creation for all stakeholders.

##### Core dimensions:

The framework is based on two key dimensions critical to stakeholder identification:

- Stakeholder Interests** – Understanding the specific concerns, expectations, and needs of stakeholders.
- Level of Influence** – Assessing the degree of power or impact stakeholders have on the organization's decisions and outcomes.

These dimensions enable the Company to prioritize stakeholders appropriately and tailor the engagement approach to suit each group's characteristics.

**Identification Criteria:** Beyond these dimensions, the Company evaluates stakeholders using several important criteria:

- Dependency on the Organization – The extent to which stakeholders rely on the Company for their needs or operations.
- Responsibility towards the Organization – The degree of accountability stakeholders hold in relation to the Company's activities.
- Organizational Attention – The level of focus or resources the Company directs toward each stakeholder group.
- Influence over the Organization – The ability of stakeholders to affect the Company's performance, reputation, or strategy.

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

| Stakeholder Group        | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other  | Frequency of engagement (Annually/ Half yearly/ Quarterly /others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement  |
|--------------------------|--|--|---|--|
| Shareholders & Investors | No   | <ul style="list-style-type: none"> <li>Annual General Meeting</li> <li>Shareholder Meets</li> <li>Email,</li> <li>Stock Exchange (SE) intimations investor/analysts meet/</li> <li>Annual report</li> <li>Quarterly results</li> <li>Media releases</li> <li>Company/SE website</li> </ul> | Quarterly, Half yearly and annually   | <ol style="list-style-type: none"> <li>Share price appreciation, dividends, profitability and financial stability,</li> <li>Robust ESG practices climate change risks, cyber risks, growth prospects</li> <li>Answer to queries of investors on operations of the Company.</li> <li>Bring transparency with the community of existing and potential investors</li> </ol> |



| Stakeholder Group                  | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other   | Frequency of engagement (Annually/ Half yearly/ Quarterly /others - please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement   |
|------------------------------------|--|---|---|---|
| Government/ Regulatory authorities | No   | <ul style="list-style-type: none"> <li>Reporting / Filings.</li> <li>Submissions/ Applications.</li> <li>Conclusion of assessments.</li> <li>Representations in person</li> <li>Attending Workshops conducted by the authorities</li> </ul> | On periodical basis as provided under relevant legislations                         | Discussions with regulatory bodies with respect to regulations, amendments, approvals and assessments.  |
| Customer                           | No   | <ul style="list-style-type: none"> <li>Events, Mails, SMS,</li> <li>Brochures,</li> <li>Website</li> <li>Thangamayil branch offices</li> <li>Social Media engagement</li> </ul>   | On Regular basis  | To understand customer preferences, feedback and resolve their grievances.  |
| Employees                          | No   | <ul style="list-style-type: none"> <li>Counselling sessions, Interactive meetings,</li> <li>Internal management development programmes,</li> <li>Webinar</li> <li>Email</li> </ul>  | On regular basis  | <ol style="list-style-type: none"> <li>1. To keep employees updated and address their concerns.</li> <li>2. Learning and development.</li> <li>3. Employee safety and wellbeing.</li> </ol>                                   |
| Local Communities                  | No   | <ul style="list-style-type: none"> <li>Meetings and briefings,</li> <li>Partnership in community development projects,</li> <li>Training and Workshops,</li> <li>Impact Assessments,</li> <li>Website</li> <li>Social Media.</li> </ul>     | Need basis  | Need assessment for CSR, Reviews and Addressing Grievances, if any  |
| Board of Directors                 | No   | <ul style="list-style-type: none"> <li>Board Meeting,</li> <li>Committee Meetings and briefings / familiarity programmes</li> </ul>   | On regular basis  | <ol style="list-style-type: none"> <li>1. To review the performance of the company</li> <li>2. Strategic Oversight and Governance</li> <li>3. Regulatory compliance</li> <li>4. Risk identification and mitigation</li> </ol> |
| Competitors                        | No   | <ul style="list-style-type: none"> <li>Conferences,</li> <li>Events</li> </ul>  | Need basis  | To understand the market size and developments  |
| Media                              | No   | <ul style="list-style-type: none"> <li>Press Releases,</li> <li>Events</li> </ul>   | On periodical basis   | To create awareness about products and services   |
| Professional & Consultants         | No   | <ul style="list-style-type: none"> <li>Reports</li> <li>Legal Opinions</li> </ul>   | On periodical basis   | Compliance to legal requirements, advice on business, legal, tax and environment etc related issues.  |
| Industry Associations              | No   | <ul style="list-style-type: none"> <li>Trade events</li> <li>Conferences</li> <li>Newsletter</li> <li>Publications</li> </ul>   | Need basis  | For networking opportunities and to stay updated on industry news and trends.   |

| Stakeholder Group  | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other   | Frequency of engagement (Annually/ Half yearly/ Quarterly /others - please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|--------------------|--|---|---|---|
| Suppliers          | No   | <ul style="list-style-type: none"> <li>Assessment, Review,</li> <li>Meetings, calls, training, workshop and webinar</li> <li>Website</li> <li>Social media</li> </ul> | Need basis  | Queries/suggestions/assurance/complaints etc. Raising our concerns with suppliers               |
| Designers/ Artists | No   | <ul style="list-style-type: none"> <li>Email</li> <li>Telephone</li> </ul>  | On periodical basis   | To understand new trends in market  |

#### PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS



#### A) ESSENTIAL INDICATORS:

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

| Category             | FY 2024-25 |  |           | FY 2023-24 |  |           |
|----------------------|------------|--|-----------|------------|--|-----------|
|                      | Total (A)  | No. of employees / workers covered (B) | % (B / A) | Total (C)  | No. of employees / workers covered (D) | % (D / C) |
| Permanent            | 3086       | 3086                                   | 100%      | 2112       | 2112                                   | 100%      |
| Other than permanent |            | -                                      | -         | -          | -                                      | -         |
| Total Employees      | 3086       | 3086                                   | 100%      | 2112       | 2112                                   | 100%      |

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

| Category             | FY 2024-25 |                       |         |                        | FY 2023-24 |           |                       |         |                        |         |
|----------------------|------------|-----------------------|---------|------------------------|------------|-----------|-----------------------|---------|------------------------|---------|
|                      | 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) |
| Permanent            | 3086       | 0                     | 0%      | 3086                   | 100%       | 2112      | 26                    | 0.012   | 2086                   | 99%     |
| Male                 | 1862       | 0                     | 0%      | 1862                   | 100%       | 1214      | 12                    | 3.60%   | 1202                   | 99%     |
| Female               | 1224       | 0                     | 0%      | 1224                   | 100%       | 898       | 14                    | 13.78%  | 884                    | 98%     |
| Other than permanent | Nil        | 0                     | 0       | Nil                    | 0          | Nil       | Nil                   | Nil     | Nil                    | Nil     |
| Male                 | Nil        | 0                     | 0       | Nil                    | 0          | Nil       | Nil                   | Nil     | Nil                    | Nil     |
| Female               | Nil        | 0                     | 0       | Nil                    | 0          | Nil       | Nil                   | Nil     | Nil                    | Nil     |

**3. Details of remuneration/salary/wages**
**a. Median Remuneration / wages** (Amount in INR)

| Category                         | Male   |   | Female |   |
|----------------------------------|--------|---|--------|---|
|                                  | Number | Median remuneration/ salary/ wages of respective category | Number | Median remuneration/ salary/ wages of respective category |
| Board of Directors (BOD)*        | 6      | 1,44,00,000   | 2      | 0   |
| Key Managerial Personnel **      | 2      | 34,20,000   | 0      | 0   |
| Employees other than BOD and KMP | 1854   | 2,60,213  | 1222   | 1,74,878  |

\* The Board of Directors comprises all Directors, including four Independent Directors and one Non-Executive Director, who are not on the company's payroll as employees

\*\* Key Managerial Personnel includes Company Secretary and Chief Financial Officer.

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

|   | FY 2024 -25<br>(Current Financial Year) | FY 2023 -24<br>(Previous Financial Year) |
|---|---|--|
| Gross wages paid to females as % of total wages | 28.59%                                  | 28.24%                                   |

**4. Focal point for addressing human rights:** Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

The Human Resource Manager plays a vital role in addressing human rights

- Plays a central role in addressing human rights impacts within the organization.
- Leads efforts to:
  - Address human rights-related issues in the workplace.
  - Conduct assessments to identify risks and areas of improvement.
  - Collaborate with both internal stakeholders and external organizations.
- Focuses on identifying and mitigating any negative human rights impacts across all operations.
- Ensures alignment with the highest standards of human rights practices and ethical conduct.
- Demonstrates the organization's commitment to protecting human rights in all areas of business.

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

- The company has established comprehensive and effective internal mechanisms to address grievances related to human rights issues. These mechanisms serve as a critical component of the organization's commitment to ethical conduct and social responsibility.
- By implementing clear policies, providing accessible and confidential channels for reporting, conducting thorough and impartial investigations, and promoting ongoing awareness and training, the organization fosters a culture of respect, accountability, and transparency.

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

| Category                          | FY 2024-25 (Current Financial Year) |                                       |         | FY 2023-24 (Previous Financial Year) |                                       |         |
|-----------------------------------|-------------------------------------|---------------------------------------|---------|--------------------------------------|---------------------------------------|---------|
|                                   | 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                 | Nil                                 | Nil                                   | None    | Nil                                  | Nil                                   | None    |
| Discrimination at workplace       | Nil                                 | Nil                                   | None    | Nil                                  | Nil                                   | None    |
| Child Labour                      | Nil                                 | Nil                                   | None    | Nil                                  | Nil                                   | None    |
| Forced Labour/ Involuntary Labour | Nil                                 | Nil                                   | None    | Nil                                  | Nil                                   | None    |
| Wages                             | Nil                                 | Nil                                   | None    | Nil                                  | Nil                                   | None    |
| Other human rights related issues | Nil                                 | Nil                                   | None    | Nil                                  | Nil                                   | None    |

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

| Category  | FY 2024-25 | FY 2023-24 |
|---|------------|------------|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | NIL        | NIL        |
| Complaints on POSH as a % of female employees / workers   | NIL        | NIL        |
| Complaints on POSH upheld   | NIL        | NIL        |

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

The Company has implemented a comprehensive whistle blower policy and Prevention of Sexual Harassment (POSH) policy. These policies establish a framework that empowers employees to report any unethical or illegal behaviour and raise concerns about wrongdoing without the fear of facing retaliation. The company places a strong emphasis on maintaining the confidentiality of the complainant's details.

**Implementation of Key Policies**

The company has established:

- A comprehensive Whistle Blower Policy.
- A robust Prevention of Sexual Harassment (POSH) Policy.

These policies provide a structured framework for reporting unethical, illegal, or inappropriate behavior.

In cases involving sexual harassment, the company handles them with utmost sensitivity and confidentiality. Protecting the complainant and preventing any further victimization are of paramount importance. The company ensures that all such cases are treated with the necessary care and attention they deserve, creating a safe and supportive environment for everyone.

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

Our top priority is to engage with suppliers who consistently uphold and respect human rights in all aspects of their operations. We seek partnerships with those who not only comply fully with applicable laws and regulations but also cultivate a culture rooted in ethics, integrity, and a deep respect for human dignity. This commitment is essential to ensuring responsible and sustainable business practices throughout our supply chain.

**10. Assessments for the year:**

| Category                    | % of your plants and offices that were assessed<br>(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. Corrective Actions to address significant risks / concerns arising from the assessments:** Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.

There were no significant risk/concern that arose on its self-assessment and from the diligence of customers. The company has a robust policy to address human rights issues such as child labour, forced labour, sexual harassment, discrimination, and wages. Regular assessments and training are conducted to prevent violations. The company takes prompt and effective corrective action, including legal action, if necessary, in the event of any violations. Policies and procedures are continuously reviewed and strengthened to ensure human rights are upheld across all operations.

**PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT**

**A) ESSENTIAL INDICATORS:**
**1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**

| Parameter   | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|---|-------------------------------------|--------------------------------------|
| <b>From renewable sources</b>                                   |                                     |                                      |
| Total electricity consumption (A)                               | -                                   | -                                    |
| Total fuel consumption (B)                                      | -                                   | -                                    |
| Energy consumption through other sources (C)                    | -                                   | -                                    |
| <b>Total energy consumed from renewable sources (A+B+C)</b>     | -                                   | -                                    |
| <b>From non-renewable sources</b>                               |                                     |                                      |
| Total electricity consumption (D)                               | 26899.75 GJ                         | 23188.83                             |
| Total fuel consumption (E)                                      | 3.38 GJ                             | 2.61 GJ                              |
| Energy consumption through other sources (F)                    | 0                                   | 0                                    |
| <b>Total energy consumed from non-renewable sources (D+E+F)</b> | <b>26,903.13 GJ</b>                 | <b>23,191.44</b>                     |
| <b>Total energy consumed (A+B+C+D+E+F)</b>                      | <b>26,903.13 GJ</b>                 | <b>23,191.44</b>                     |

|  |      |      |
|--|------|------|
| Energy intensity per rupee of turnover<br>(Total energy consumption/ turnover in rupees in lakhs)  | 0.05 | 0.06 |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) | 1.13 | 1.35 |
| Energy intensity in terms of physical output   | -    | -    |
| Energy intensity (optional) – the relevant metric may be selected by the entity  | -    | -    |

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)  
If yes, name of the external agency.

The assessment/evaluation has been carried out in-house and J. Sundharesan and Associates, Compliance Governance and Sustainability Advisors has given Limited Assurance on the said parameter.

**2. Designated Consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India:**

This particular section is not applicable, as the Company has not been identified as designated consumer under Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

| Parameter   | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|---|-------------------------------------|--------------------------------------|
| Water withdrawal by source (in kilolitres)  |                                     |                                      |
| (i) Surface water   | 0                                   | 0                                    |
| (ii) Groundwater  | 40,272.30                           | 46,252.8                             |
| (iii) Third party water   | 4474.70                             | 3,854.4                              |
| (iv) Seawater / desalinated water   | 0                                   | 0                                    |
| (v) Others  | 0                                   | 0                                    |
| Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)  | 44,747                              | 50107.2                              |
| Total volume of water consumption (in kilolitres)   | 44,747                              | 50107.2                              |
| Water intensity per rupee of turnover (Water consumed / turnover Rs. in lakhs)  | 0.090                               | 0.00131                              |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) | 0.018                               | 0.0058                               |
| IMF PPP index for FY -23-24 is 22.4 & for FY 22-23 is 22.16   |                                     |                                      |
| Water intensity in terms of physical output   | -                                   |                                      |
| Water intensity (optional) – the relevant metric may be selected by the entity  | -                                   | -                                    |

\*Water Calculation was based on 365 days last year vs 290 days this year per employee.

**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.

The assessment/evaluation has been carried out in-house and J. Sundharesan and Associates, Compliance Governance and Sustainability Advisors has given Limited Assurance on the said parameter.

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

| Parameter   | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|---|-------------------------------------|--------------------------------------|
| Water discharge by destination and level of treatment (in kilolitres) |                                     |                                      |
| (i) To Surface Water  | NA                                  | NA                                   |
| No treatment  | NA                                  | NA                                   |
| With treatment – please specify level of treatment                    | NA                                  | NA                                   |
| (ii) To Groundwater   | NA                                  | NA                                   |
| No treatment  | 40,272.30                           | 46,252.80                            |
| With treatment – please specify level of treatment                    | NA                                  | NA                                   |
| (iii) To Seawater   | NA                                  | NA                                   |
| No treatment  | NA                                  | NA                                   |
| With treatment – please specify level of treatment                    | NA                                  | NA                                   |
| (iv) Sent to third-parties  |                                     |                                      |
| No treatment  | 4,474.70                            | 3,854.40                             |
| With treatment – please specify level of treatment                    | NA                                  | NA                                   |
| (v) Others  | NA                                  | NA                                   |
| No treatment  | NA                                  | NA                                   |
| With treatment – please specify level of treatment                    | NA                                  | NA                                   |
| Total water discharged (in kilolitres)                                | 44,747                              | 50,107.20                            |

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

Our company operates in the retail sector, does not generate any wastewater as part of its business operations. The primary use of water in our company is for non-industrial purpose such as sanitation, cleaning, and other similar activities, resulting in minimal wastewater production. As a result, we do not generate wastewater in quantities that necessitate the implementation of a Zero Liquid Discharge System.

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

| Parameter                           | Please specify unit | FY 2024-25<br>(Current Financial Year) | FY 2023-24<br>(Previous Financial Year) |
|-------------------------------------|---------------------|--|---|
| NOx                                 | Not Applicable      | Nil                                    | Nil                                     |
| SOx                                 | Not Applicable      | Nil                                    | Nil                                     |
| Particulate matter (PM)             | Not Applicable      | Nil                                    | Nil                                     |
| Persistent organic pollutants (POP) | Not Applicable      | Nil                                    | Nil                                     |
| Volatile organic compounds (VOC)    | Not Applicable      | Nil                                    | Nil                                     |
| Hazardous air pollutants (HAP)      | Not Applicable      | Nil                                    | Nil                                     |
| Others – please specify             | Not Applicable      | Nil                                    | Nil                                     |

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)  
If yes, name of the external agency.

No

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

| Parameter  | Unit  | FY 2024-25<br>(Current<br>Financial Year) | FY 2023-24<br>(Previous<br>Financial Year) |
|--|---|---|--|
| Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                          | Metric tonnes of CO <sub>2</sub> equivalent | 227.50                                    | 267.45                                     |
| Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                          | Metric tonnes of CO <sub>2</sub> equivalent | 4541.98                                   | 3,916.13                                   |
| Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations (Rs. in lakhs))   | Metric tonnes of CO <sub>2</sub> equivalent | 0.0097                                    | 0.011                                      |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 emissions / Revenue from operations adjusted for PPP) | Metric tonnes of CO <sub>2</sub> equivalent | 0.000020                                  | 0.00049                                    |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output   | Metric tonnes of CO <sub>2</sub> equivalent | -   | -  |
| 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.

The assessment / evaluation has been carried out in-house and J. Sundharesan and Associates, Compliance Governance and Sustainability Advisors, has given limited assurances on the said parameter.

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

1. Planting trees is indeed an effective way to combat climate change and promote environmental sustainability. Trees play a crucial role in mitigating the effects of climate change by absorbing carbon dioxide and releasing oxygen through the process of photosynthesis. They also provide numerous other benefits such as reducing air pollution, improving water quality, supporting biodiversity, and preventing soil erosion.
2. The Company's initiative to plant 1 crore seedballs and provide seed balls to our customers not only helps in offsetting carbon emissions but also raises awareness about the importance of environmental conservation. By involving our customers in this initiative, we are encouraging them to be actively engaged in creating a healthier planet.
3. The Company has so far issued 2,35,848 seed balls to its customers.
4. Investment in solar panels in our showrooms to reduce grid energy.
5. Upgrading to 5-star rated air conditioners in the office can result in significant energy savings. A 5-star AC consumes 20-30% less power compared to 3-star or 4-star models. This is especially advantageous for showrooms, where air conditioners operate for extended hours each day.

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

| Parameter  | FY 2024-25<br>(Current Financial Year) | FY 2023-24<br>(Previous Financial Year)  |
|--|--|--|
| <b>Total Waste generated (in metric tonnes)</b>  |  |  |
| Plastic waste (A)  | 14.40                                  | 11.49  |
| E-waste (B)  | Nil                                    | 3.2  |
| Bio-medical waste (C)  | Nil                                    | Nil  |
| Construction and demolition waste (D)  | Nil                                    | Nil  |
| Battery waste (E)  | Nil                                    | Nil  |
| Radioactive waste (F)  | Nil                                    | Nil  |
| Other Hazardous waste. Please specify, if any. (G)   | Nil                                    | Nil  |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)                    | Nil                                    | Nil  |
| Total (A+ B + C + D + E + F + G + H)   | 14.40                                  | 14.69  |
| Waste intensity per rupee of turnover (Total waste generated / Revenue from operations Rs. in lakhs)   | 2.93                                   | 3.8  |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)<br>(Total waste generated / Revenue from operations adjusted for PPP) | 0.0060                                 | 0.1696   |
| Waste intensity in terms of physical output  | -                                      | -  |
| Water 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)                |  |  |
| <b>Category of waste</b>   |  |  |
| (i) Recycled   | Nil                                    | The company produces a negligible amount of waste due to its operations within the service industry. Currently, it is in the process of implementing a data collection, tracking, and monitoring system to ensure compliance with reporting obligations. |
| (ii) Reused  | Nil                                    |  |
| (iii) Other recovery operations  | Nil                                    |  |
| <b>Total</b>   | <b>Nil</b>                             |  |

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

| Category of waste  |   |   |
|--|---|---|
| (i) Incineration   |   |   |
| (ii) Landfilling   |   |   |
| (iii) Other disposal operations (Channelling waste disposal through Madurai Municipal Corporation) |   |   |
| <b>Total</b>   | The Company abstains from engaging in practices such as incineration or landfilling for waste disposal. Instead, it adheres to a stringent protocol of channelling waste disposal through an authorized vendor specifically designated by the Madurai Municipal Corporation. Other Disposal – 14.40 | The Company abstains from engaging in practices such as incineration or landfilling for waste disposal. Instead, it adheres to a stringent protocol of channelling waste disposal through an authorized vendor specifically designated by the Madurai Municipal Corporation. Other Disposal – 14.69 |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No.

**10. Waste management practices adopted in the establishment:** Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The company consistently evaluates and enhances the waste management practices aligning with the latest industry standards and best practices. By regularly reviewing these practices, we strive to optimize our waste management processes and minimize environmental impact.

Pre-determined places are identified for storing, segregation and disposal of both hazardous and non-hazardous wastes appropriately as per regulatory and legal requirements. Wherever possible wastes are recycled and re-used accordingly. Constantly efforts are being taken to use waste materials innovatively.

In addition to our internal efforts, we place great importance on the environmental compliance of our suppliers. We ensure that all our suppliers adhere to the relevant environmental regulations, fostering a collective commitment to sustainable practices throughout our supply.

**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. |
|-------|--------------------------------|--------------------|---|
|-------|--------------------------------|--------------------|---|

The Company does not have any offices or operational sites in the vicinity of any ecologically sensitive area.

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

Environmental Impact Assessment is not applicable to the Company.



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

Yes, the Company is fully compliant with all the applicable environmental laws/regulations/guidelines in India including but not limited to Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules.

The Company is in the process of applying for EPR registration.

## PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

### SUSTAINABLE DEVELOPMENT GOALS



#### A) ESSENTIAL INDICATORS:

1. A) **Affiliations with trade and industry chambers/ associations:** Number of affiliations with trade and industry chambers/ associations.

Thangamayil Jewellery Limited has affiliations with 5 trade and industry chambers/associations.

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

| S. No. | Name of the trade and industry chambers/ associations            | Reach of trade and industry chambers/ associations (State/ National) |
|--------|--|--|
| 1.     | Federation of Tamil Nadu Chambers of Commerce & Industry (FTCCI) | State  |
| 2.     | Madurai Jewellery Retailers Association                          | State  |
| 3.     | Gem and Jewellery exports promotion Council                      | National   |
| 4.     | Indian Bullion Jewellers Association (IBJA)                      | National   |
| 5.     | The Jewellers & Diamond Trade Association – Madras (MJDIA)       | State  |

2. Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities:

| Name of authority  | Brief of the case | Corrective action taken |
|--|-------------------|-------------------------|
| The Company has not engaged in any anti-competitive conduct. |                   |                         |

## PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

### SUSTAINABLE DEVELOPMENT GOALS



The Company prioritizes its Social Policy, which encompasses diverse objectives including healthcare and wellness, public benefit through plant sapling, food assistance, education assistance, Gaushala funding, eye camps, and more.

Additionally, the Company actively engages in fostering the social and economic progress of the communities in which it operates. This commitment is reflected in its comprehensive Corporate Social Responsibility (CSR) policy, encompassing the formulation, implementation, monitoring, evaluation, documentation, and reporting of CSR activities.

Through its social investments, the Company addresses various community needs near its outlets and offices. These initiatives aim to create a positive and enduring impact on the well-being and development of the local communities it serves.

#### A) 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 |
|-----------------------------------|----------------------|----------------------|---|--|-------------------|
|-----------------------------------|----------------------|----------------------|---|--|-------------------|

This section is not applicable to the Company as there were no projects that required Social Impact Assessment (SIA) to be undertaken under the law.

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

| S. No. | Name of Project for which R&R is ongoing | State | District | No. of Project Affected Families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (In INR) | Relevant Web link |
|--------|--|-------|----------|---|--------------------------|---|-------------------|
|--------|--|-------|----------|---|--------------------------|---|-------------------|

This section is not applicable to the Company as there were no projects that required Rehabilitation and Resettlement (R&R).

**3. Community redressal mechanism:** Describe the mechanisms to receive and redress grievances of the community.

The Branch Manager plays a crucial role in managing community grievances, serving as a vital link between the Company and the community. Their involvement ensures clear communication and the timely resolution of concerns.

To facilitate this process, the Company offers a toll-free number and a dedicated email address, making it easy for community members to report issues. These accessible channels encourage open dialogue and prompt response.

By actively listening to and resolving community concerns, the Company reinforces its commitment to building trust and maintaining strong relationships with external stakeholders. This open and proactive approach promotes constructive and mutually beneficial engagement between the business and the community.

All grievances are treated with seriousness, and the Company maintains a transparent mechanism for communicating resolutions to both internal and external stakeholders.

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

| Category   | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|--|-------------------------------------|--------------------------------------|
| Directly sourced from MSMEs/ small producers                         | -                                   | -                                    |
| Sourced directly from within the district and neighbouring districts | 74%                                 | 71%                                  |

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

| Location     | FY 2024-25<br>(Current Financial Year) | FY 2023-24<br>(Previous Financial Year) |
|--------------|--|---|
| Rural        |  |   |
| Semi-urban   | 100                                    | 100                                     |
| Urban        |  |   |
| Metropolitan |  |   |

## PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER



The Company places great importance on responsibly engaging with and providing value to its consumers as a fundamental aspect of its business strategy. This not only builds trust and loyalty but also contributes to a sustainable future for all stakeholders.

The Company acknowledges the significance of engaging with consumers in a responsible manner, striving to meet their needs while minimizing adverse effects on society and the environment. It actively seeks to understand customer preferences and maintain transparent communication channels. By adopting a customer-centric approach, the Company aims to foster long-lasting relationships while upholding its commitment to social and environmental responsibility, thus contributing to a sustainable future.

### A) ESSENTIAL INDICATORS:

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

#### Direct Channels

The Company provides a toll-free number and a designated email address, issued by the relevant authority, to enable consumers to voice their concerns. These direct communication channels ensure timely and efficient resolution of any issues.

In addition, the Company designates a Branch Manager to oversee the resolution of consumer grievances. Serving as a key point of contact, the Branch Manager facilitates effective communication between the consumer and the Company, ensuring swift and satisfactory redressal.

By offering multiple avenues for raising concerns, the Company fosters trust and goodwill among its external stakeholders. This proactive approach to grievance redressal reflects the Company's commitment to responsible corporate conduct and helps build lasting relationships within the community.

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

| Category  | As a percentage to total turnover        |
|---|--|
| Environmental and social parameters relevant to the product | -  |
| Safe and responsible usage                                  | 100% (Bureau of International Standards) |
| Recycling and/or safe disposal                              | -  |

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

| Category                       | FY 2024-25 (Current Financial Year) |                                   | Remarks | FY 2023-24 (Previous Financial Year) |                                   | Remarks |
|--------------------------------|-------------------------------------|-----------------------------------|---------|--------------------------------------|-----------------------------------|---------|
|                                | Received during the year            | Pending resolution at end of year |         | Received during the year             | Pending resolution at end of year |         |
| Data privacy                   | Nil                                 | Nil                               | -       | Nil                                  | Nil                               | -       |
| Advertising                    | Nil                                 | Nil                               | -       | Nil                                  | Nil                               | -       |
| Cyber security                 | Nil                                 | Nil                               | -       | Nil                                  | Nil                               | -       |
| Delivery of essential services | Nil                                 | Nil                               | -       | Nil                                  | Nil                               | -       |
| Restrictive Trade Practices    | Nil                                 | Nil                               | -       | Nil                                  | Nil                               | -       |
| Unfair Trade Practices         | Nil                                 | Nil                               | -       | Nil                                  | Nil                               | -       |
| Other                          | Nil                                 | Nil                               | -       | Nil                                  | Nil                               | -       |

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

| Particulars       | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary recalls | 0      | Not Applicable     |
| Forced recalls    | 0      | Not Applicable     |

**5. Cyber security policy:** 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.

The company has established comprehensive cybersecurity and data privacy policies to safeguard sensitive information. A dedicated IT team is responsible for implementing and maintaining strict data protection protocols, ensuring a high standard of security.

Customer privacy is of utmost importance, and the company adopts a proactive approach to addressing any complaints. IT security protocols are regularly reviewed and updated to remain aligned with industry standards and best practices, thereby ensuring the continued protection of data.

Through these robust safeguards and ongoing vigilance, the company consistently prioritizes the security of its systems and information, reinforcing trust among customers and stakeholders. For further details, please refer to the provided link. <https://www.thangamayil.com/corporate/wp-content/uploads/2023/05/Privacy-Policy.pdf>

**6. Corrective Actions:**

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

This section is not applicable to the Company as there have been no reported incidents of such issues till date.

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

a. Number of instances of data breaches - **None**

b. Percentage of data breaches involving personally identifiable information of customers - **None**

c. Impact, if any, of the data breaches - **None**