

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

S. No	Required Information	
1	Corporate Identity Number (CIN) of the Listed Entity	L70100DL2016PLC390526
2	Name of the Listed Entity	TARC LIMITED
3	Year of incorporation	2016
4	Registered office address	2 nd Floor, C-3, Qutab Institutional Area, Katwaria Sarai, New Delhi 110016
5	Corporate address	2 nd Floor, C-3, Qutab Institutional Area, Katwaria Sarai, New Delhi 110016
6	E-mail	tarc@tarc.in
7	Telephone	011-41244300
8	Website	www.tarc.in
9	Financial year for which reporting is being done	FY 23-24
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11	Paid-up Capital	₹59,01,92,670
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	ANKUSH VIJAN sustainability@tarc.in , 011- 41244311
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures are made on Standalone basis (Consolidated basis wherever applicable)
14	Name of Assurance Provider	Not Applicable
15	Type of Assurance obtained	Not Applicable

II. Products / Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Real estate activities with own or leased property	Development of residential projects	100%

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

S. No.	Product / Service	NIC Code	% of total Turnover contributed
1	Real Estate Development	681	100%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	Not Applicable	4	4
International	Not Applicable	0	0

19 Market Served by the entity:

a.	Number of locations	
	Locations	Number
	National (No. of States)	3
	International (No. of Countries)	0
b.	What is the contribution of exports as a percentage of the total turnover of the entity?	Not Applicable
c.	A brief on type of customers	TARC Limited is a Delhi based Real Estate Developer focussed on Luxury Residential Developments. Residential Developments include housing projects, serving residential customers comprising individuals, HUF, Corporate from India and abroad.

IV. Employees

20 Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male No.(B)	% (B/A)	Female No. C	% (C/A)
Employees						
1	Permanent (D)	350	295	84.29%	55	15.71%
2	Other than Permanent (E)	0	0	0	0	0
3	Total employees (D+E)	350	295	84.29%	55	15.71%
Workers						
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (G)	0	0	0	0	0
6	Total workers (F+G)	0	0	0	0	0

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male No.(B)	% (B/A)	Female No. C	% (C/A)
Differently Abled Employees						
1	Permanent (D)	0	0	0	0	0
2	Other than Permanent (E)	0	0	0	0	0
3	Total differently abled employees (D+E)	0	0	0	0	0
Differently Abled Workers						
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (G)	0	0	0	0	0
6	Total differently abled workers (F+G)	0	0	0	0	0

21 Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	2	28.57%
Key Management Personnel *	4	1	25.00%

*Key Management Personnel includes Managing Director & CEO and Wholetime Director, which form part of Board of Directors

22 Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
	Permanent Employees	32.00%	68.00%	37.00%	19.77%	4.52%	24.29%	22.58%	Nil
Permanent Workers	0	0	0	0	0	0	0	0	0

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	TARC Infrastructure Limited	Subsidiary	100%	No
2	BBB Realty Limited	Subsidiary	100%	No
3	Bolt Properties Limited	Subsidiary	100%	No
4	Echo Buildtech Limited	Subsidiary	100%	Yes
5	Elevator Promoters Limited	Subsidiary	100%	No
6	Elevator Properties Limited	Subsidiary	100%	No
7	Fabulous Builders Limited	Subsidiary	100%	Yes
8	Gadget Builders Limited	Subsidiary	100%	No
9	Grand Buildtech Limited	Subsidiary	100%	Yes
10	Jubilant Software Services Limited	Subsidiary	100%	Yes
11	Kalinga Realtors Limited	Subsidiary	100%	No
12	Park Land Construction And Equipments Limited	Subsidiary	100%	No
13	Townsend Construction And Equipments Limited	Subsidiary	100%	No
14	Travel Mate India Limited	Subsidiary	100%	Yes
15	TARC Green Retreat Limited	Subsidiary	100%	Yes
16	TARC Projects Limited	Subsidiary	100%	Yes
17	Moon Shine Entertainment Limited*	Stepdown Subsidiary	100%	Yes
18	High Land Meadows Limited	Subsidiary	100%	No
19	Capital Buildcon Limited**	Stepdown Subsidiary	100%	No
20	Krishna Buildtech Limited**	Stepdown Subsidiary	100%	No
21	Rising Realty Limited**	Stepdown Subsidiary	100%	No
22	Ankur Buildcon Limited**	Stepdown Subsidiary	100%	No
23	Green View Buildwell Limited	Subsidiary	100%	No
24	Capital Buildtech Limited#	Stepdown Subsidiary	100%	No
25	Carnation Buildtech Limited#	Stepdown Subsidiary	100%	No
26	Gagan Buildtech Limited#	Stepdown Subsidiary	100%	No
27	Greatways Buildtech Limited#	Stepdown Subsidiary	100%	No
28	Monarch Buildtech Limited#	Stepdown Subsidiary	100%	No
29	Oriental Promoters Limited#	Stepdown Subsidiary	100%	No
30	Papillon Buildcon Limited#	Stepdown Subsidiary	100%	No
31	Papillon Buildtech Limited#	Stepdown Subsidiary	100%	No

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)
32	West Land Buildcon Limited#	Stepdown Subsidiary	100%	No
33	Elegant Buildcon Private Limited	Subsidiary	100%	No
34	Elegant Estates Pvt Ltd	Subsidiary	100%	No
35	Elevator Buildtech Private Limited	Subsidiary	100%	No
36	Grand Park Estates Pvt Ltd	Subsidiary	100%	No
37	Grandpark Buildtech Private Limited	Subsidiary	100%	No
38	Greenline Buildcon Private Limited	Subsidiary	100%	No
39	Spiritual Developers Private Limited##	Stepdown Subsidiary	100%	No
40	Greenline Promoters Private Limited	Subsidiary	100%	No
41	Greenwood Properties Private Limited	Subsidiary	100%	No
42	Hemkunt Promoters Private Limited	Subsidiary	100%	No
43	Kalinga Buildtech Private Limited	Subsidiary	100%	No
44	A-Plus Estates Private Limited^^	Stepdown Subsidiary	100%	No
45	Novel Buildmart Private Limited	Subsidiary	100%	No
46	Novel Housing Private Limited	Subsidiary	100%	No
47	Oriental Meadows Limited	Subsidiary	100%	No
48	Park Land Developers Private Limited	Subsidiary	100%	No
49	Park View Promoters Private Limited	Subsidiary	100%	No
50	Rapid Realtors Private Limited	Subsidiary	100%	No
51	Roseview Buildtech Private Limited	Subsidiary	100%	No
52	Roseview Properties Private Limited	Subsidiary	100%	No
53	Sand Storm Buildtech Private Limited	Subsidiary	100%	No
54	Suburban Farms Private Limited	Subsidiary	100%	No
55	TARC Buildtech Private Limited	Subsidiary	100%	No
56	TARC Estates Private Limited	Subsidiary	100%	No
57	TARC Facility Management Private Limited	Subsidiary	100%	No
58	Twenty First Developers Private Limited	Subsidiary	100%	No
59	Niblic Greens Hospitality Private Limited	Associate	50%	No

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

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

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

Wholly owned subsidiary of Greenline Buildcon Private Limited, hence a stepdown subsidiary of TARC Limited.

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

VI. CSR Details

24	(i)	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	YES
	(ii)	Turnover (in ₹)	177.2 Cr
	(iii)	Net worth (in ₹)	1,366.2 Cr.

VII. Transparency and Disclosure Compliances

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

Stakeholder group from	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
The list of the stakeholders							
Communities	Yes, https://www.tarc.in/sustainability.php	0	0	-	0	0	-
Investors (other than shareholders)	Yes, investors@tarc.in	0	0	-	0	0	-
Shareholders	Yes, https://www.tarc.in/investors.php Dedicated email id: cs@tarc.in Or, through RTA	13	0	-	3	0	-
Employees and workers	Refer link to Whistle-blower policy	0	0	-	0	0	-
Customers	Yes, www.tarc.in www.tarc.in/contact-us.php https://www.tarc.in/sustainability.php	0	0	-	9	10	-
Value Chain Partners	Yes, https://www.tarc.in/sustainability.php	0	0	-	0	0	-
(Total)		13	0	-	12	10	-

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Employee Wellbeing	Opportunity	TARC Limited has a long-standing commitment to providing a healthy and safe working environment. The company's capacity to guarantee that its culture, recruiting and promotion policies encourage the development of a diverse and inclusive workforce. Our innovative work environment prioritizes employee welfare, relationships, and long-term productivity by offering work-life balance and professional advancement opportunities.	NA	Positive implications

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Data protection and privacy	Risk	Data protection and privacy are key considerations for a real estate company due to the sensitive nature of the information we manage. If our clients' personal and financial information is stolen, it might lead to reputational harm, loss of confidence, and perhaps legal implications.	Putting in place strong data protection rules and processes to guarantee data is handled, stored, and transferred securely. We provide training and awareness initiatives to our staff to assist them realize the importance of data security and privacy.	Negative implications
3	Human Rights	Risk	Ignoring or breaching human rights can lead to unfavourable media coverage, customer reaction, legal action, supply chain interruptions, less innovation, and lower profitability. It is critical to manage these risks proactively in order to minimize negative effects and create a sustainable corporate future.	The Company promotes human rights protection through well-defined framework. To maintain compliance, the Company conducts thorough training sessions to employees that explicitly include human rights issues.	Negative implications
4	Ethics & Governance	Opportunity	Adherence to appropriate policies promotes ethical corporate governance, transparency, integrity, and regulatory compliance.	NA	Positive implications
5	Water management	Opportunity	Efficient water use and management reduces expenses while also mitigating the negative effects of activities on groundwater depletion and contamination in water bodies.	NA	Positive implications
6	Waste Management	Opportunity	Waste reduction is the technique of utilizing fewer materials to reduce trash output. Waste minimization conserves natural resources and reduces expenses.	NA	Positive implications

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1 a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://www.tarc.in/sustainability.php								
2 Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3 Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4 Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	We, at TARC Limited have always practiced to have green residential buildings by having industry certification such as LEED, IGBC, GRIHA.								
5 Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>TARC Limited is committed to integrating sustainability into its core business operations. The company has set specific commitments, goals, and targets to ensure responsible business practices and sustainable growth. These commitments are aligned with global standards and are aimed at addressing environmental, social, and governance (ESG) aspects.</p> <p>We are fully aligned with India's Net Zero target for 2070. Our goal is to maintain a 100% Green Building Residential portfolio, ensuring that all our developments meet the highest standards of environmental sustainability. This commitment reflects our dedication to creating eco-friendly living spaces and contributing to a sustainable future for all.</p>								
6 Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<p>We are proud to share that our project, TARC Tripundra, has achieved the prestigious LEED Gold Green Building Certification.</p> <p>Additionally, our planned residential complex in Sector 63-A, Gurugram, has been awarded the LEED Platinum Green Building Certification.</p> <p>Furthermore, we have successfully acquired the ESG Compliance report for our TARC Tripundra project.</p>								
Governance, leadership and oversight									
7 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	We are committed to fulfilling our responsibility to society and the environment by integrating environmental, social, and governance (ESG) principles into our businesses. This approach is central to improving the quality of life for the communities we serve. We adhere to the principles of product stewardship by enhancing the health, safety, and environmental impacts of our services provided for green residential projects.								

8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Amar Sarin, Managing Director & CEO
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, Mr. Amar Sarin, Managing Director & CEO leads ESG Taskforce for decision making on Sustainability related issues.

10 Details of Review of NGRBCs by the Company:

Subject of 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
Performance against above policies and follow up action	Yes, the review is undertaken by ESG Taskforce and follow up action was done by the Managing Director & CEO.									Quarterly
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes, the review is undertaken by ESG Taskforce and follow up action was done by the Managing Director & CEO.									Quarterly

11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency	P1	P2	P3	P4	P5	P6	P7	P8	P9
		Yes, ERM	carried out	Environmental	Assessment,	Biodiversity	Assessment	for our sites.		
		Earthhood	issued	ESG Compliance	report	for our	Project	TARC	Tripundra.	

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

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

SECTION C : PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”.

While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	1	BRSR, Supply Chain, ESG, Board Diversity	100.00
Key Managerial Personnel	3	BRSR, Supply Chain, Code of conduct, POSH, ESG, CSR, Grievance redressal, Board Diversity, Biodiversity, Human Rights	100.00
Employees	7	BRSR, Supply Chain, Code of conduct, POSH, ESG, CSR, Grievance redressal, Board Diversity, Biodiversity, Human Rights	92.00
Workers	NA	NA	NA

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

NIL

Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	0	0	0	0	0
Settlement	0	0	0	0	0
Compounding fee	0	0	0	0	0

Non- Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	0	0	0	0
Punishment	0	0	0	0

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

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

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

Yes, the Company has an Anti-Corruption Framework which emphasizes zero tolerance towards corruption practices. The Framework provides necessary information and guidance on how to recognise and deal with corruption issues.

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

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NIL	0	NIL
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NIL	0	NIL

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

NIL

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payable	56	28

- 9 **Open-ness of business**

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

Parameter	Metrics	FY 2023-24 (Current Financial Year)	FY 2022 - 23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	Nil	Nil
	b. Number of dealers / distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealers/distributors as % of total sales to dealers / distributors	Nil	Nil

Parameter	Metrics	FY 2023-24 (Current Financial Year)	FY 2022 - 23 (Previous Financial Year)
Shares 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 and advances)	100%	100%
	d. Investments (Investments in related parties / total investments made)	100%	100%

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
	Nil	
2	Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same	YES https://www.tarc.in/sustainability.php

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

Essential Indicators

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

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R & D	0.9%	1.9%	Sustainable Design
Capex	14.2%	7%	FlyAsh

2	a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)	Yes, Supplier Code of Conduct, https://www.tarc.in/sustainability.php
	b. If yes, what percentage of inputs were sourced sustainably?	100%

3 Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for:

(a)	Plastics (including packaging)	Not Applicable
(b)	E-waste	
(c)	Hazardous waste	
(d)	other waste.	

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

Not Applicable

Leadership Indicators

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

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
NA					

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

Name of Product / Service	Description of the risk / concern	Action Taken
NA		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Fly Ash and STP Water in Construction	35%	10%

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

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled (MT)	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Given the nature of the business, this point is not applicable to the Company	

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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	295	0	0	0	0	0	0	295	100%	0	0
Female	55	0	0	0	0	55	100%	0	0	0	0
Total	350	0	0	0	0	55	15.71%	295	84.29%	0	0
Other than Permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

The Company ensures that all employees have a "Fit for Work" medical certificate before induction. Labour welfare facilities e.g. accommodation, food, recreation facilities, rest rooms, drinking water, toilets and urinals and health care facilities eg first aid facilities, qualified doctors and nurses, ambulance & emergency care are provided by the company. Regular pest control, fogging, sanitisation is conducted at sites.

Category	Total (A)	% of workers covered by									
		Health Insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0
Other than Permanent workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.56%	0.24%

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

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	56	-	Y	58	-	Y
Gratuity	100	-	Y	100	-	NA
ESI	9.1	-	Y	16.75	-	Y
Others - Please specify	-	-	-	-	-	-

3 Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard
YES

The company ensures sure that its facilities and offices are accessible to employees and workers with disabilities. Individuals with disabilities will find the office building easy to enter, thanks to wheelchair ramps and elevators. Although the organization now has no differently abled employees or employees, it actively maintains inclusive infrastructure to accommodate and support possible future hiring with impairments. This strategy displays the company's dedication to encouraging diversity and making the workplace accessible to all.

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

YES

The Company promotes diversity and inclusion and ensures equal employment opportunities for all, regardless of caste, creed, gender, nationality, color, ethnicity, religion, handicap, or sexual orientation.

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

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	NA	NA
Female	100%	100%	NA	NA
Total	100%	100%	NA	NA

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	NA
Other than Permanent Workers	NA
Permanent Employees	Yes, employees can file grievances with their supervisors, managers, or HR managers, and they will be addressed with the appropriate action based on the circumstances. They can provide comments or register grievances with their HOD or HR Head. Our whistle-blower policy allows employees to raise concerns about unethical conduct without fear of reprisal.
Other than Permanent Employees	NA

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

Employees are allowed to associate with any trade union or seek collective bargaining agreements. As on March 31, 2024, no employees were part of any independent trade union or collective bargaining agreements.

Category	FY 2023-24			FY 2022-23		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees						
Male						
Female						
Total Permanent Workers						
Male						
Female						

NA

8 Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. F	% (F/D)
Employees										
Male	295	55	18.64%	90	30.51%	150	40	26.67%	40	26.67
Female	55	7	12.73%	13	23.64%	27	5	18.52%	5	18.52
Total	350	62	17.71%	103	29.43%	177	45	25.42%	45	25.42
Workers										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No.(B)	% (B/A)	Total (C)	No.(D)	% (D/C)
Employees						
Male	295	295	100%	150	150	100%
Female	55	55	100%	27	27	100%
Total	350	350	100%	177	177	100%
Workers						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total	0	0	0	0	0	0

10 Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Yes. The Company's complete health and safety system includes a number of critical components, such as the detection and control of workplace dangers, as well as regular staff education on health and safety standards. By prioritizing its employees' health and safety, the company hopes to foster a good and productive work environment that benefits everyone.

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

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

In order to identify workplace dangers, the company conducts Hazard Identification and Risk Assessment, as well as Work Safety Analysis for individual jobs. It has developed strategies to manage these dangers and risks. The company undertakes periodic inspections to identify any dangerous actions.

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

Yes. The organization has a mechanism in place for employees to report workplace dangers and make changes. All personnel receive the necessary training to recognise hazardous concerns. Inspections by management representatives and personnel are also conducted on a regular basis, and appropriate corrective and preventative actions are implemented to reduce identified hazards.

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

Currently, the Company's employees do not have access to non-occupational medical or healthcare services. However, the corporation is actively building a policy that will allow it to provide such services in the future. The organization acknowledges the value of its employees' well-being beyond occupational demands and plans to develop a complete healthcare program that addresses their total health and wellness.

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

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

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

We have a dedicated Occupational health & Safety Policy. TARC is committed to the goal of Zero-Harm i.e. zero lost-time injuries or fatalities, each year

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

	FY 2023-24			FY 2022-23		
	(Current Financial Year)			(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	0	0	0	0	0	0
Health & Safety	0	0	0	0	0	0

14 Assessments for the year:

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

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

Not applicable because no safety-related events or serious risks/concerns resulting from assessments of health and safety procedures and working conditions were recorded.

Leadership Indicators

- 1 Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

NO

- 2 Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners. TARC has third party payroll vendor to ensure deduction and deposition of statutory dues and the same is validated with the challans/ receipts submitted by the contractors.

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

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

NIL

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

NO

5 Details on assessment of value chain partners:

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

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

The value chain partners are required to maintain safe working conditions as per the general conditions of the contract. The contractors who are working at our project sites are governed by our safety policy. All aspects related to health and safety measures and working conditions including risk identification and corrective measures are common for the entire project, as enumerated in preceding questions.

In addition, we identify our Principal Contractors carefully and ensure they maintain highest standard of Health & Safety. In case of our project TARC Kailasa, we have Arabian Construction Co. (ACC) as principal contractor which further follows ISO 45001 standards for all their sites.

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

Essential Indicators

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

All individuals/ groups of individuals or entities which are affected by our operations, product and/or services, or can influence and /or have interest in our operations, product and/or services are mapped as stakeholders.

Key stakeholders are identified basis the influence which a stakeholder has on the Company and vice versa.

We further categorise our stakeholders as internal or external basis the nature of their association with the Company.

Key stakeholder mapping:

- Internal stakeholders – Employees and contractual support staff
- External stakeholders – Investors, lenders, customers, channel partners, suppliers and other value chain partners, local communities, Government and the media.

2 List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
1 Shareholders & Investors	No	<ul style="list-style-type: none"> - Emails, - Investor and analyst conferences - Periodic Disclosures (incl. Quarterly Presentations) - Annual General Meetings - Annual report - Corporate Announcements 	Ongoing	<ul style="list-style-type: none"> - Business and financial performance - Shareholders awareness on business developments - Highlighting Sustainability commitments and disclosures - Risks and mitigation measures - Dividend payments
2 Employees	No	<ul style="list-style-type: none"> - Cultural Events - Email & other written communications - Performance Reviews - Rewards & Recognitions - Employee Engagement Activities 	Ongoing	<ul style="list-style-type: none"> - Keep employees updated on organizational goals, vision, mission and objectives and also align with the business plans - Learning and development - Career advancement opportunities - Health and safety - Transparent communication and grievance redressal - Performance evaluation - Rewards and Recognition

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
3 Customers	No	<ul style="list-style-type: none"> - E-mails - Direct customer calls - Advertisements - Press calls through empanelled channel partners - Customer satisfaction surveys - Customer Engagement Events - Social Media 	Ongoing	<ul style="list-style-type: none"> - Product launch awareness - Customer service delivery - Understanding customer requirements - Identifying opportunities to improve our products & services - Customer query and complaint resolution.
4 Suppliers/ Value Chain Partners	No	<ul style="list-style-type: none"> - E-mails - Phone calls - Meetings - EHS Trainings - Channel partner meets - Product Training 	Ongoing	<ul style="list-style-type: none"> - Timely delivery of material and work completion - Enhancing the deployment of resources and manpower; - Ensuring regulatory compliance. - Generating business and leads - Expanding reach of innovative business models and offerings
5 Regulatory Bodies	No	<ul style="list-style-type: none"> - Electronic and physical correspondence with regulatory bodies - Meetings - Through industry chambers - Annual Report 	Ongoing	<ul style="list-style-type: none"> - Regulatory compliance - Deliberations and inputs on regulations and policies
6 Communities	Yes	<ul style="list-style-type: none"> - Community meetings - CSR initiatives 	Ongoing	<ul style="list-style-type: none"> - Enabling sustainable livelihoods - Providing access to education - Empowering women and promoting equality

Leadership Indicators

- 1 Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

Our ESG team leaders collaborate and consult with important stakeholders and beneficiaries to establish common emphasis areas for economic, environmental, and social subjects, which are utilized as major inputs to build and define the Company's sustainability strategy. The ESG taskforce receives the results of these discussions as well as the strategic proposals. The project specific economic, environment and social updates are shared with the board. The Board's feedback are subsequently included into the initiatives' ultimate execution.

- 2 Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No).

If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, stakeholder consultation is utilized to assist with the identification and management of environmental and social issues. We conducted significant stakeholder consultation while designing the programs, including surveys in local communities, key informant interviews, and focus group talks with women in our low-income housing complexes to better understand their skill levels, employability, and ambitions.

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

The local business development team works with marginalized stakeholder groups in communities near to our initiatives. Apart from that, the CSR team often interacts with local communities to better understand their concerns. Our CSR projects are based on community feedback and are organized with an awareness of the local communities' issues.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	350	350	100	177	177	100
Other than permanent	-	-	-	-	-	-
Total Employees	350	350	100	177	177	100
Workers						
Permanent	0	0	0	0	0	0
Other than permanent	0	0	0	0	0	0
Total Workers	0	0	0	0	0	0

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

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. F	% (F/D)
Employees										
Permanent	350	0	0	350	100	177	0	0	170	100
Male	295	0	0	295	100	150	0	0	150	100
Female	55	0	0	55	100	27	0	0	27	100
Other than permanent	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	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)
Workers										
Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other than permanent	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0

3 Details of remuneration/salary/wages, in the following format:

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	1	120,00,000	1	-
Key Managerial Personnel	2	30,02,402	0	-
Employees other than BoD and KMP	292	3,12,000	55	277860
Workers	0	0	0	0

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Gross wages paid to females as % of total wages	12%	12%

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

Yes

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

The Company's Human Resource Department is in charge of dealing with human rights issues, and any complaints can be sent to them. The HR Head follows a regular approach to investigate and resolve the complainant's issues. The system also includes safeguards to guarantee that the complainant is not retaliated against for filing a grievance. If the HR head cannot address the problem, it is referred to management.

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

	FY 2023-24 Current Financial Year			FY 2022-23 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	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other Human rights related issues	0	0	NA	0	0	NA

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

	FY 23-24 Current Financial Year	FY 22-23 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

The company established a whistle-blower policy exclusively for employees This policy allows staff to submit concerns or breaches directly to the Audit Committee. If an employee discovers impropriety or misconduct, they can submit a complaint with the Audit Committee. When a breach is reported, the Audit Committee takes prompt action by conducting an inquiry into the situation. The inquiry seeks all necessary information and evidence to ascertain the facts of the suspected infraction. If the inquiry determines that an individual is guilty of the claimed conduct, appropriate action will be taken.

9 Do human rights requirements form part of your business agreements and contracts?

(Yes/No) Yes, all of the Company's commercial agreements are subject to all applicable laws and consequently comply with human rights requirements.

10 Assessments for the year:

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

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

NA

Leadership Indicators

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

We are committed to providing our employees with a safe and happy work environment. Employees have access to platforms in which they can discuss workplace issues or concerns. There have been no human rights grievances or complaints that have resulted in the adoption or modification of business processes.

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

TARC internally monitors compliance with all applicable human rights laws and regulations across its activities. Furthermore, external organizations undertake yearly audits that encompass the whole business, including a third-party examination of its employment practices and an assessment of conformity with all labour laws. This aids in the identification of any human rights-related risks or consequences, which are subsequently addressed with appropriate remedial steps, and progress is closely tracked.

3 Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

TARC's premises/offices are accessible to differently abled persons in accordance with the Rights of Persons with Disabilities Act of 2016. TARC has completely implemented a variety of measures to guarantee accessibility, safety, and convenience for people with disabilities in all of its new offices and facilities. Furthermore, necessary actions are being implemented at its current offices/premises to comply with the required regulatory standards.

4 Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Wages	100%
Others – please specify	100%

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

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

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

Essential Indicators

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

Parameter	FY 2023-24 (Current Financial Year) (Giga Joules)	FY 2022-23 (Previous Financial Year) (Giga Joules)
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	0	0
From non-renewable sources		
Total electricity consumption (D)	1913.62	13291.20
Total fuel consumption (E)	51.29	8293.77
Energy consumption through other sources (F)		
Total energy consumed from non-renewable sources (D+E+F)	1964.91	21584.97
Total energy consumed (A+B+C+D+E+F)	1964.91	21584.97
Energy intensity per rupee of turnover (Total energy consumed/ revenue from operations)	1.61	6.76
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	-	-
Energy intensity in terms of physical output	-	-
Energy intensity (optional) - 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

No

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

Not Applicable

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	146686
(ii) Groundwater	0	0
(iii) Third party water (tanker)	560	0
(iv) Seawater / desalinated water	Not Applicable	0
(v) Water from municipal corporation	2649.0	0
(vi) Water Bottles / Aquaguard (Ltr X number of bottle) (KL)	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	3209.0	146686
Total volume of water consumption (in kilolitres)	3209.0	146686
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	2.64	45.92
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output	-	-
Water intensity (optional) – 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

No

4 Provide the following details related to water discharged:

Parameter	FY 23-24 (Current Financial Year)	FY 22-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0

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

NA

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

The Company has installed Waste water treatment plants. The treated water derived from these plants serves a dual purpose: supporting flushing systems and horticultural purposes. Notably, 79% of the total water intake is treated through these systems.

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

Parameter	Please specify unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	Tonnes	0.00571	-
Sox	-	-	-
Particulate matter (PM)	Tonnes	0.00088	-
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

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

NA

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂	3.80	461.18
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂	380.07	3096.84
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ /INR Lakhs	3.16	1.11
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	-	-	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – 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.

NA

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

Yes, we have attained LEED GOLD and LEED PLATINUM certifications for our residential projects and buildings.

For our project, TARC TRIPUNDRA – LEED GOLD certified.

TARC 63 A- LEED PLATINUM Certified

TARC Kailasa aims for LEED Platinum certification.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0	0
E-waste (B)	0	0.006
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	130.24	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste (Oil-soaked cotton waste, DG filters, paint cans, chemical cans, paint residue, oil sludge, DG chimney soot, coolant oil and used oil). Please specify, if any. (G)	0	0
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0	0.23
Total (A+B + C + D + E + F + G + H)	130.24	0.236
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	1.07	0.001
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	-	-
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	0	0.220
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0.220
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		NIL
Total		

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

No

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

The company has implemented a comprehensive waste management system that strives to limit trash creation, encourage recycling, and assure correct disposal of non-recyclable material. This project entails implementing trash segregation at the source and successfully managing various waste streams. Consistent monitoring through audits and evaluations records trash generation patterns and finds opportunities for improvement. The company is aggressive in encouraging recycling activities for items such as paper, cardboard, and electronic trash, demonstrating its dedication to reducing its environmental effect. These waste management practices are fully aligned with the Company's broad environmental goals of sustainable growth and environmental responsibility.

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

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

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
TARC Kailasa	EC23B038DL192254	03/08/2023	Yes	Yes	Real Estate Regulatory Authority for NCT of Delhi
TARC Tripundra	F. No. 21-42/2020-IA-III	24/08/2020	yes	Yes	Real Estate Regulatory Authority for NCT of Delhi

- 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:

S. No	Specify the law / regulation / guidelines which was not complied with	Provide details of the noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, TARC adheres to all applicable environmental laws, regulations, and standards in India				

Leadership Indicators

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

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

- (i) Name of the area NA
(ii) Nature of operations NA
(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	0	0
Total volume of water consumption (in kilolitres)	0	0
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	0	0
---No treatment	0	0
---With treatment – please specify level of treatment	0	0
(ii) Into Groundwater	0	0
---No treatment	0	0
---With treatment – please specify level of treatment	0	0
(iii) Into Seawater	0	0
---No treatment	0	0
---With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
---No treatment	0	0
---With treatment – please specify level of treatment	0	0
(v) Others	0	0
---No treatment	0	0
---With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0

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

NA

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	-	0	0
Total Scope 3 emissions per rupee of turnover	-	0	0
Total Scope 3 emission intensity (optional) –per employee	-	0	0

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

NO

3 With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

We do not have any project in ecologically sensitive areas.

4 If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	IGBC Green Homes Ratings	IGBC Green Homes Pre-certification Level: PLATINUM	IGBC Green Homes Rating system is voluntary based standard adopted by projects. This precertification review is based on the project goals and intentions to adopt green measures in the project. It is incumbent upon the project team to demonstrate that the credit requirements have been met at the design and construction certification reviews

5 Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.
 Yes. We have a well-defined business continuity and catastrophe management structure. All apps hosted on our premises have several backup power and communication alternatives.

www.TARC.in/sustainability.

6 Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard

Real estate is an energy-intensive sector, with building construction and operation accounting for around 40% of worldwide GHG emissions. As a result, energy and resource efficiency are critical to corporate operations, building design, and across the value chain. The real estate sector generates a significant portion of its emissions through the value chain, which includes the manufacture of building materials. However, none of the TARC’s initiatives had any substantial negative environmental repercussions in fiscal year 2023-24. The Company encourages responsible development practices by ensuring compliance with all applicable regulatory requirements, including climate resilient building design into its portfolio, encouraging the use of renewables for energy generation, and sourcing sustainable construction materials. Any potential environmental impact is recognized and evaluated.

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

Essential Indicators

- 1 a. Number of affiliations with trade and industry chambers/ associations.
 The company is a member and associated with 2 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.	PHD Chamber of Commerce and Industry	National

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 did not receive any adverse orders from regulatory authorities on issues related to anti-competitive conduct		

Leadership Indicators

1 Details of public policy positions advocated by the entity:

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

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
None of the Project undertaken by the Company in FY 2023-24 required Social Impact Assessments (SIA).					

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

S. No	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
None of the Project undertaken by the Company in FY 2023-24 required Rehabilitation and Resettlement (R&R)						

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

We promote accessibility and provide several avenues for community members to contact us.

- Contact options include in-person, mobile, and email.

In addition to these communication options, we highlight the significance of maintaining confidentiality and openness throughout the grievance resolution process.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	0	0
Directly sourced within India	0	0

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

Location	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Rural	-	-
Semi-urban	-	-
Urban	-	-
Metropolitan	-	-

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
NOT APPLICABLE	

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

S. No.	State	Aspirational District	Amount spent (In ₹)
NIL			

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

- (b) From which marginalized /vulnerable groups do you procure?
NOT APPLICABLE
- (c) What percentage of total procurement (by value) does it constitute?
NOT APPLICABLE

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

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

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

Name of authority	Brief of the Case	Corrective action taken
NOT APPLICABLE		

6 Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
NIL			

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

Essential Indicators

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

Appropriate processes have been put in place to regularly communicate with the Company's clients/customers to obtain feedback and handle any problems they may have in a timely way. The CRM staff is available to resolve any inquiries or complaints. Communication methods such as email, meetings, and phone numbers are offered to make contracting easier.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	NA

3 Number of consumer complaints in respect of the following:

	FY 2023-24 (Current Financial Year)		Remarks	FY 2022-23 (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	0	NA	-	0	NA	-
Advertising	0	NA	-	0	NA	-
Cyber-security	0	NA	-	0	NA	-
Delivery of Products	0	NA	-	0	NA	-
Quality of Products	0	NA	-	0	NA	-
Restrictive Trade Practices	0	NA	-	0	NA	-
Unfair Trade Practices	0	NA	-	0	NA	-
Other	0	NA	-	0	NA	-

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

	Number	Reasons for recall
Voluntary recalls		
Forced recalls		NA

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

The Company is concerned about any breach in digital security, including cyber security, and has implemented measures to avoid such occurrences. The IT department is in charge of guaranteeing the cyber security system’s continued effectiveness. Furthermore, the company’s Risk Management Committee examines cyber security issues.

6 Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services

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

7 Provide the following information relating to data breaches:

- a. Number of instances of data breaches
NIL
- b. Percentage of data breaches involving personally identifiable information of customers
NIL
- c. Impact, if any, of the data breaches
NA

Leadership Indicators

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

Kindly visit our official website, www.TARC.in, for more information about our goods. In addition, we use several channels to update and inform clients about our new initiatives and products. Each customer is allocated a dedicated Relationship Manager (RM), who serves as the primary point of contact for any inquiries, problems, or difficulties the customer may have. We give clients with constant access to self-information via our community site.

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

We educate and involve inhabitants of our community to practice trash segregation and reduce plastic usage.

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

Not Applicable

4 Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.

TARC’s products include residential housing development. Product-related information is included in the necessary documents delivered to clients upon building handover in accordance with local regulations.

5 Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Nil