



TECHNO ELECTRIC & ENGINEERING COMPANY LIMITED

Corporate Office: 1B, Park Plaza, South Block, 71, Park Street, Kolkata - 700016
Tel: (033) 4051-3000, Fax : (033) 4051-3326, Email : techno.email@techno.co.in
CIN: L40108UP2005PLC094368



September 02, 2024

| | |
|--|---|
| National Stock Exchange of India Ltd. 5 th floor, Exchange Plaza Bandra – Kurla Complex Bandra (East) <u>Mumbai - 400 051</u> NSE CODE : TECHNOE | BSE Limited Department of Corporate Services Phiroze Jeejeebhoy Towers Dalal Street, <u>Mumbai – 400 001</u> BSE CODE - 542141 |
|--|---|

Dear Sir,

Re: **BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING**

In compliance 34 (2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 as amended, please find enclosed herewith Business Responsibility & Sustainability Report for the F.Y. 2023-24 which also forms the part of the Annual Report.

Please take on record

Thanking you,

Yours faithfully,

For Techno Electric & Engineering Company Limited

(Niranjana Brahma)
Company Secretary (A-11652)

Encl : as above



Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURE

I. Details of Listed Entity

| | | |
|----|--|---|
| 1 | Corporate Identity Number (CIN) of the Company | L40108UP2005PLC094368 |
| 2 | Name of the Company | Techno Electric & Engineering Company Limited |
| 3 | Year of Incorporation | 26-10-2005 |
| 4 | Registered Office address | C-218, Ground Floor (GR-2), Sector 63, Noida – Gautam Buddha Nagar, 201307, Uttar Pradesh |
| 5 | Corporate Address | 1B, Park Plaza, South Block, 71, Park Street, Kolkata - 700016 |
| 6 | Email ID | desk.investors@techno.co.in |
| 7 | Telephone | +91 33 4051 3000/3100 |
| 8 | Website | http://www.techno.co.in/ |
| 9 | Financial year of which Reporting is being done | 2023-24 |
| 10 | Name of the Stock Exchange(s) where shares are listed | BSE Limited and National Stock Exchange of India Limited |
| 11 | Paid Up Capital | ₹ 2152.38 Lakhs |
| 12 | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report: | Niranjan Brahma, Company secretary Email: desk.investors@techno.co.in |
| 13 | Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together). | Standalone |
| 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 | EPC | Transmission and Distribution, Flue Gas Desulphurisation (FGD), Advanced Metering Infrastructure (AMI), Data Centre | 99.38 |
| 2 | Renewable | Generation of power | 0.62 |

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 | EPC (Construction) | 45204 | 99.38 |
| 2 | Energy (Power) | 40108 | 0.62 |

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 | 22 | 3 | 25 |
| International | 0 | 2 | 2 |

19. Markets served by the entity:

a. Number of locations

| Location | Number |
|----------------------------------|--------|
| National (No. of states) | 22 |
| International (No. of countries) | 2 |

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

0.23% contributes to the total exports

c. A brief on types of customers:

The Company undertakes turnkey EPC projects, predominantly in the power sector, across generation, transmission, and distribution segments. Additionally, the Company has expanded its portfolio, including projects related to Flue Gas Desulphurisation (FGD), installation of smart meters, and data centres. The customers include:

Government Entities: The Company's largest clients are government bodies at various levels—sovereign, sub-national, and local. This group also includes government-owned or controlled corporations, which are key stakeholders in many of their projects.

Private Sector: The Company also serves private enterprises across different sectors and industries. This includes both domestic and international companies that engage their services for solutions in power generation and related fields.



IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

| S. No. | Particulars | Total (A) | Male | | Female | |
|------------------|--------------------------------|-------------|-------------|------------|------------|------------|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| EMPLOYEES | | | | | | |
| 1. | Permanent (D) | 450 | 424 | 94% | 26 | 6% |
| 2. | Other than Permanent (E) | 210 | 205 | 98% | 5 | 2% |
| 3. | Total Employees (D + E) | 660 | 629 | 95% | 31 | 5% |
| WORKERS | | | | | | |
| 4. | Permanent (F) | 0 | 0 | - | 0 | - |
| 5. | Other than Permanent (G) | 1460 | 1314 | 90% | 146 | 10% |
| 6. | Total workers (F + G) | 1460 | 1314 | 90% | 146 | 10% |

b. Differently-abled Employees and workers:

| S. No. | Particulars | Total (A) | Male | | Female | |
|------------------------------------|--|-----------|----------|-------------|----------|-----------|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| DIFFERENTLY-ABLED EMPLOYEES | | | | | | |
| 1. | Permanent (D) | 1 | 1 | 100% | 0 | 0% |
| 2. | Other than Permanent (E) | 0 | 0 | - | - | - |
| 3. | Total differently-abled employees (D + E) | 1 | 1 | 100% | 0 | 0% |
| DIFFERENTLY-ABLED WORKERS | | | | | | |
| 4. | Permanent (F) | 0 | 0 | - | - | - |
| 5. | Other than permanent (G) | 0 | 0 | - | - | - |
| 6. | Total differently-abled workers (F + G) | 0 | 0 | - | 0 | - |

21. Participation/Inclusion/Representation of women

| | Total (A) | No. and percentage of Females | |
|--------------------------|-----------|-------------------------------|-----------|
| | | No. (B) | % (B / A) |
| Board of Directors | 10 | 2 | 20 |
| Key Management Personnel | 4 | 0 | 0 |

22. Turnover rate for permanent employees and workers

| | FY 2023-24 | | | FY 2022-23 | | | FY 2021-22 | | |
|---------------------|------------|--------|-------|------------|--------|-------|------------|--------|-------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 15% | 21% | 15% | 17% | 11% | 16% | 13% | 13% | 13% |
| Permanent Workers | - | - | - | - | - | - | - | - | - |

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

23. (a) 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 | Techno Infra Developers Pvt. Ltd. | Subsidiary | 100 | No |
| 2 | Techno Digital Infra Pvt. Ltd. | Subsidiary | 100 | No |
| 3 | Techno Green Energy Pvt. Ltd. | Subsidiary | 100 | No |
| 4 | Techno Wind Power Pvt. Ltd. | Subsidiary | 100 | No |
| 5 | Techno Data Center Ltd. | Subsidiary | 100 | No |
| 6 | Techno AMI Solutions Pvt. Ltd. | Subsidiary | 100 | No |
| 7 | Techno AMI Solutions 1 Pvt. Ltd. | Subsidiary | 100 | No |
| 8 | Techno AMI Solutions 2 Pvt. Ltd. | Subsidiary | 100 | No |
| 9 | Techno AMI Solutions 3 Pvt. Ltd. | Subsidiary | 100 | No |
| 10 | Techno AMI Solutions 4 Pvt. Ltd. | Subsidiary | 100 | No |
| 11 | Rajgarh Agro Products Ltd. | Subsidiary | 100 | No |
| 12 | Techno Electric Overseas Pte. Ltd. | Subsidiary | 100 | No |

VI. CSR DETAILS

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover (in ₹): 1,68,086.72 lakhs

(iii) Net worth (in ₹): 2,09,876.03 lakhs



25. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If Yes, Then provide web-link for grievance redress policy) | FY 2023-24 | | | FY 2022-23 | | |
|---|--|--|--|---------|--|--|---------|
| | | 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, a mechanism is in place wherein certain Company representatives and advisors have been identified to understand and address their concerns, if any | Nil | 0 | NA | Nil | 0 | NA |
| Investors (Other than shareholders) | Yes, a mechanism is in place wherein certain Company representatives and advisors have been identified to understand and address their concerns, if any | Nil | 0 | NA | Nil | 0 | NA |
| Shareholders | Yes, shareholders can register their grievances at https://scores.gov.in/scores/welcome.html and also web links of BSE (http://tiny.cc/m1l2vz) and NSE (http://tiny.cc/s1l2vz) for Arbitration | Nil | 0 | NA | Nil | 0 | NA |
| Employees and workers | Yes, https://www.techno.co.in/investor/codes_and_policies | Nil | 0 | NA | Nil | 0 | NA |
| Customers | Yes, https://www.techno.co.in/investor/codes_and_policies | Nil | 0 | NA | Nil | 0 | NA |
| Value Chain Partners | Yes, https://www.techno.co.in/investor/codes_and_policies | Nil | 0 | NA | Nil | 0 | NA |
| Other (please specify) | Not Applicable | - | - | - | - | - | - |

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

| 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 Efficiency | Opportunity and Risk | <p>Risk: In the EPC business, inefficient operating practices may lead to increased energy consumption, higher operational costs, and reduced profitability. Lagging in energy efficiency can hinder a company's competitiveness against advanced peers, negatively impacting its market position.</p> <p>Opportunity: Enhancing energy efficiency can reduce operational costs through lower energy consumption, leading to overall operational performance and reliability.</p> | <p>To mitigate risks associated with energy efficiency, the Company is focusing on advanced designs and invests in energy-efficient technologies and systems.</p> <p>Under the RDSS scheme, installation of smart meters along with Advanced Metering Infrastructure (AMI) reduces energy wastage by providing utilities and consumers with real-time data, enabling better resource management, and facilitating more efficient grid operations.</p> <p>The Company's upcoming data center in Chennai is committed to operate through renewable energy sources and is aiming for a LEED platinum certification.</p> <p>We are also cognizant of energy consumption in our own operations and undertake efficiency initiatives.</p> | Positive & Negative |
| 2 | Water Stewardship | Opportunity | <p>Opportunity: Effective water management ensures a stable water supply and reduces operational disruptions due to water shortages. Proper water management leads to reduced consumption and wastage, cuts costs, and wasted resources. Further, it helps companies to comply with environmental regulations, mitigating legal and financial risks. Efficient water use enhances the brand reputation, strengthening community and stakeholder relationships. In our new data centres, we are using adiabatic cooling towers as a cooling solution. This will result in an impressive 75% reduction in water consumption compared to conventional cooling towers, achieving a remarkable Water Usage Effectiveness (WUE) of 0.012 KL/KW and substantial power consumption savings over air-cooled chiller systems. These advancements underscore our commitment to sustainability.</p> | NA | Positive |



| 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 | GHG and Air emissions | Opportunity and Risk | <p>Risk: As an EPC player, the Company handles multiple projects, some of which are energy-intensive and may contribute to GHG emissions. An increase in GHGs can lead to climate change, resulting in extreme weather conditions that disrupt project timelines and supply chains.</p> <p>Furthermore, stakeholders are becoming increasingly aware of the environmental impacts, driving the need for more sustainable practices. Addressing these concerns is crucial for the long-term success and sustainability of such projects.</p> <p>Opportunity: Investing in new technologies to reduce GHG emissions can improve operational efficiency and lower costs in the long term. Building resilient infrastructure reduces the impact of climate-related disruptions, ensuring stable business operations.</p> | <p>The Company has established an internal tracking mechanism to reduce its emissions from its operations and has established internal targets to minimize its carbon footprint and strengthen resource efficiency.</p> <p>The Company's flue gas desulphurization (FGD) projects help its clients to reduce SO2 emissions from exhaust flue gases of coal-based power plants, almost accounting to 98% of such emissions. By removing such pollutants, this system improves air quality and reduces the environmental impact of these operations.</p> <p>The Company operates a total of 21 MW capacity of wind turbines, generating 3,11,18,061 kWh of renewable power. Through these renewable initiatives, the Company is poised to contribute to the sustainable landscape.</p> | Positive & Negative |
| 4 | Health & Safety | Opportunity and Risk | <p>Risk: Improper health and safety management can disrupt operations and damage brand value. Workplace injuries can also affect operations and the morale of the workforce. Poor health and safety pose the risk of litigation and regulatory non-compliance, negatively impacting the company's reputation. Robust health and safety measures are crucial for operational efficiency and protecting brand integrity.</p> <p>Opportunity: Robust health and safety practices prevent workplace injuries and accidents and boost productivity by maintaining continuous facility operations and reducing absenteeism.</p> <p>Minimizing health and safety incidents improves working conditions, enhances staff morale, and strengthens the company's reputation.</p> | <p>The Company has adopted occupational health and safety management systems (ISO 45001) across its offices and project sites.</p> <p>The Company has established policies and processes that significantly reduce the likelihood of accidents and injuries at the project site.</p> <p>Further, the Company conducts Hazard Identification Risk Assessments (HIRA) to identify the potential hazards at the project site and implement the necessary corrective actions.</p> <p>The Company's regular monitoring and evaluation help identify emerging health and safety risks and refine the plan accordingly, ensuring its effectiveness in safeguarding employee well-being.</p> | Positive & Negative |

| 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 | Human Rights and Labour Relations | Risk | Being an EPC player, the nature of the operations involves a large number of contract and sub-contract workers on the project, which requires special focus on human rights violations and labour regulation-related risks. Non-adherence to labour regulations and any violation, even in the supply chain, might lead to a loss of reputation and increased compliance costs. | <p>The Company has adopted a Human Rights Policy that applies to the workforce, contractors, sub-contractors, communities, suppliers, and all those affected by our business activities.</p> <p>Further, the Company's Supplier Code of Conduct mandates all its suppliers to adhere to labour and human rights clauses. Non-compliance with the code may result in disciplinary action, including, but not limited to, retraining, warnings, suspension, or termination of business relationships.</p> | Negative |
| 6 | Employee Development | Opportunity | The Company considers its employees to be its most valuable asset. Investing in its workforce's training and professional growth enhances employee skills, improves efficiency, and encourages innovation. The Company believes that a well-trained workforce can better handle advanced technologies and adapt to industry changes, ensuring that the company remains competitive. Moreover, development programs can boost employee morale, job satisfaction, and retention rates, reducing turnover costs. By fostering a culture of continuous learning, the company can attract top talent and strengthen its reputation as an employer of choice in the industry. | NA | Positive |
| 7 | Community engagement | Opportunity | Actively involving local communities can build strong relationships, fostering trust and support for the company's projects. Engaged communities are more likely to cooperate with infrastructure developments and proactively address concerns. This can enhance the company's reputation, lead to smoother project operations, and mitigate potential conflicts. Positive community relationships can uncover local insights and partnerships, driving more effective and sustainable solutions. | NA | Positive |



| 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) |
|--------|---|--|--|--|--|
| 8 | Regulatory Issues and Compliance / Corporate Governance | Opportunity & Risk | <p>Risk: Weak corporate governance can lead to mismanagement, operational inefficiencies, and financial losses. It may also result in legal and regulatory risks, damaging the Company's reputation and investor confidence.</p> <p>Opportunity: Strong governance practices are essential for maintaining operational integrity, compliance, and credibility. It enhances transparency, accountability, and stakeholder trust. It can also improve decision-making processes, ensure regulatory compliance, and reduce operational risks. It fosters a positive reputation, attracts investors, and facilitates access to capital. Further, effective governance can lead to better risk management and operational efficiency, driving sustainable growth and competitive advantage in the industry.</p> | The Company has established strong governance policies and ensures strong oversight by the board and its committees. It regularly reviews and complies with regulations to avoid legal issues. Promoting transparency through open communication and regular reporting helps maintain stakeholder trust. | Positive & Negative |
| 9 | Business Ethics | Opportunity & Risk | <p>Risk: As a publicly listed company, any violation of the Company's Code of Conduct and statutory compliance may compromise business relations and negatively impact the Company's reputation, goodwill, and trust of stakeholders.</p> <p>Opportunity: By prioritizing transparency, integrity, and accountability, the company can enhance its reputation, build trust with stakeholders, and foster positive relationships with customers, regulators, and the community at large. Ethical practices can lead to a competitive advantage, attracting investment and partnerships. Adhering to high ethical standards can help mitigate risks, ensure regulatory compliance, and drive long-term sustainability and growth.</p> | | Positive & Negative |
| 10 | Supply chain management | Opportunity & Risk | <p>Risk: Poor quality or unreliable components from suppliers can lead to operational inefficiencies and increased maintenance costs, which can lead to customer dissatisfaction or loss of business. Volatile prices for raw materials and energy can also increase costs and impact profitability.</p> <p>Opportunity: A streamlined supply chain can reduce costs, improve delivery times, and enhance overall operational efficiency.</p> | Developing robust risk management strategies and diversifying suppliers can minimize the impact of disruptions and cost fluctuations. The Company has policies and processes in place for effective supply chain practices. Further, the company has established a green supply chain policy that encourages its supply chain partners to follow their environmental practices, ethical standards, and commitments towards sustainability. | Positive & Negative |

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

| Disclosure questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|----|----|----|----|----|----|----|----|----|
| Policy and management processes | | | | | | | | | |
| 1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | | | | | | | | | |
| Document Preservation And Archival Policy | ✓ | | | | | | | | |
| Code Of Conduct For Suppliers Policy | | ✓ | | ✓ | | | | | |
| Anti-Trust And Fair Competition Policy | ✓ | | | | | | | | |
| Green Supply Chain Policy | | ✓ | | | | ✓ | | | |
| Waste Management Policy | | ✓ | | | | ✓ | | | |
| Equal Opportunity Policy | | | ✓ | | ✓ | | | | |
| Stakeholder Engagement Policy | | | | ✓ | | | | | |
| Risk Management Policy | ✓ | | | | | ✓ | | | ✓ |
| Board Diversity Policy | ✓ | | ✓ | | | | | | |
| Code Of Conduct For Directors And Senior Management | ✓ | | | | | | | | |
| Code Of Practices And Procedures For Fair Disclosure Of Unpublished Price Sensitive Information SEBI (Prohibition Of Insider Trading) Regulations, 2015 | ✓ | | | | | | | | ✓ |
| Composition Of Various Committees Is In Terms Of Companies Act, 2013 And SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015 | ✓ | | | | | | | | |
| Employee Grievance Policy | | | ✓ | | ✓ | | | | |
| Familiarization Programme For Independent Directors | ✓ | | | | | | | | |



| Disclosure questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|--|---|-----|-----|-----|-----|-----|-----|-----|-----|
| Terms And Conditions Of Appointment Of Independent Directors Of The Company | ✓ | | | | | | | | |
| Anti-Bribery Anti-Corruption Policy | ✓ | | | | | | ✓ | | |
| Code Of Conduct For Employees | ✓ | | ✓ | | | | | | |
| Health And Safety Policy | | | ✓ | | | | | | |
| Human Rights Policy | | | | | ✓ | | | | |
| IMS-Policy | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Policy For Determining Material Subsidiaries | ✓ | | | ✓ | | | | | |
| Materiality Policy | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Code Of Conduct For Prevention Of Insider Trading And Code Of Corporate Disclosure Practices | ✓ | | | | | | | | |
| Policy On Related Party Transactions | ✓ | | | | | | | | |
| Nomination And Remuneration Policy | ✓ | | | | | | | | |
| Corporate Social Responsibility Policy | | | | | | | | ✓ | |
| Whistle Blower Policy | ✓ | | ✓ | ✓ | | | ✓ | | ✓ |
| Terms And Conditions Of Appointment Of Independent Directors Of The Company | ✓ | | | | | | | | |
| Dividend Distribution Policy | ✓ | | | | | | | | |
| Prevention Of Sexual Harassment (POSH) Policy | | | ✓ | | ✓ | | | | |
| b. Has the policy been approved by the Board? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| c. Web Link of the Policies, if available | http://www.techno.co.in/investor/codes_and_policies | | | | | | | | |
| 2. Whether the entity has translated the policy into procedures. (Yes / No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |

| Disclosure questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|--|----|----|----|----|----|----|----|----|--|
| 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. | | | | | | | | | ISO 9001 - Quality Management ISO 14001 - Environment Management ISO 45001 - Occupational Health and Safety |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any. | | | | | | | | | The Company has initiated tracking its environmental parameters, such as GHG emissions, waste consumption, and waste management, for establishing internal targets. |
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. | | | | | | | | | The Company consistently monitors the progress of the above-mentioned environmental goals and takes any necessary corrective actions. |
| 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) | | | | | | | | | At TEECL, we are committed to building a future-ready business that not only pursues high-growth opportunities but also aligns with sustainability goals. With a focus on key segments like Transmission, Flue Gas Desulphurisation, Advanced Metering Infrastructure, and Data Centre projects, we are witnessing strong growth in the order book while contributing to India's sustainability agenda. Our enterprise sustainability strategy is centred on embedding ESG principles, improving energy efficiency, enhancing workplace safety, and empowering our workforce through continuous development programs. We take pride in contributing to social upliftment through health and education initiatives aimed at supporting marginalized communities. With a strong governance framework, we ensure that our growth is responsible, ethical, and aligned with long-term sustainability goals. - Avantika Gupta Director (DIN: 03149138) |
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). | | | | | | | | | Ms. Avantika Gupta, Director (DIN: 03149138), under the guidance of Mr. P. P. Gupta, Managing Director, and the Board of Directors, is responsible for the implementation and oversight of the Business Responsibility Policies. |
| 9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details. | | | | | | | | | Yes, the Company has incorporated an ESG Committee comprising of Ms. Avantika Gupta, Non-Executive Director, Mr Ankit Saraiya, Wholetime Director, Mr. Niranjana Brahma, Company Secretary and Mr. Mihir Mohapatra, General Manager (QHSE) is responsible for issues related to sustainability. |



10. Details of Review of NGRBCs by the Company

| Subject for Review | Indicate whether a 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 policies of the Company are reviewed periodically or on a need basis by the Senior Leadership Team, including the Managing Director & Chief Executive Officer. | | | | | | | | | Annually | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles and rectification of any non-compliance | The Company complies with the applicable existing regulations. | | | | | | | | | 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 |
|--|----|----|----|----|----|----|----|----|----|
| | No | No | No | No | No | No | No | No | No |

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

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

SECTION C PRINCIPLE-WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY 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 a respective category covered by the awareness programmes |
|-----------------------------------|--|---|---|
| Board of Directors | 5 | Environment, Governance, Health and Safety | 100 |
| Key Managerial Personnel | 5 | Health and Safety, Women's Safety and empowerment | 100 |
| Employees other than BoD and KMPs | 12 | Health & Safety, Advance Excel, Workshop on Flue Gas Desulphurisation Systems, Awareness of POSH, Business Communication Skills | 52 |
| Workers | - | - | - |

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

| Monetary | | | | | |
|-----------------|-----------------|--|-------------------|---|--|
| | 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 | P1 | Stock Exchange | 1,76,000 | Delay in reporting change in Committees | No |
| Settlement | | No | No | No | No |
| Compounding Fee | | No | No | No | No |
| Other | | No | No | No | No |
| Non-Monetary | | | | | |
| | NGRBC Principle | Name of the Regulatory Enforcement Agencies/ Judicial Institutions | Brief of the Case | Has an Appeal been preferred? (Yes/No) | |
| Imprisonment | No | No | No | No | No |
| Punishment | No | No | No | No | No |



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 |
|----------------|---|
| Not Applicable | |

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-Bribery and Anti-Corruption (ABAC) policy. The Company has also adopted a Whistle-blower Policy to provide a formal mechanism for Directors, employees, and other external stakeholders to report their concerns about unethical behaviour, actual or suspected fraud, or violation of the Company's Code of Conduct.

The ABAC policy applies to all company directors, employees, contractors, consultants, vendors, and third parties. They must read, understand, and follow it in all Company dealings. The Board of Directors and Head of HR are responsible for enforcing this policy. Employees must adhere to the stricter of the Company's ABAC policy or local laws or regulations.

The Company prohibits improper payments, defined as bribes or any form of money or value given to influence decisions or gain improper benefits. This includes giving, offering, authorizing, or promising money or anything of value to any person, including Government Officials. It also covers receiving bribes by Company employees, suppliers, agents, consultants, distributors, and business partners. The ABAC policy clearly defines areas prone to corruption, such as Gifts and Entertainment, Hospitality, Facilitation Payments, Business Relationships, Political, Community, and Charitable Contributions, Other misconduct, and Employment of former public officials or their relatives. The Company regularly reviews and updates this policy, especially when entering new markets.

The Anti Bribery and Anti-Corruption Policy and Whistleblower Policy as adopted by the Company is available on the Company's website at:

https://www.techno.co.in/public/uploads/2/2023-05/abac_policy.pdf

https://www.techno.co.in/public/uploads/2/2023-05/whistleblower_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 2023-24 | FY 2022-23 |
|-----------|------------|------------|
| Directors | Nil | Nil |
| KMPs | Nil | Nil |
| Employees | Nil | Nil |
| Workers | Nil | Nil |

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

| | FY 2023-24 | | FY 2022-23 | |
|--|------------|---------|------------|---------|
| | Number | Remarks | Number | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | Nil | Nil | Nil | Nil |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs | Nil | Nil | Nil | 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.

Not Applicable

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

| | FY 2023-24 | FY 2022-23 |
|-------------------------------------|------------|------------|
| Number of days of accounts payables | 156 | 262 |

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

| Parameter | Metrics | FY 2023-24 | FY 2022-23 |
|-----------------------------|--|------------|------------|
| Concentration* of Purchases | a. Purchases from trading houses as % of total purchases | 0 | 1% |
| | b. Number of trading houses where purchases are made from | 0 | 12 |
| | c. Purchases from top 10 trading houses as % of total purchases from trading houses | 0 | 99% |
| Concentration of Sales | a. Sales to dealers/distributors as % of total sales | 0 | 0 |
| | b. Number of dealers/distributors to whom sales are made | 0 | 0 |
| | c. Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors | 0 | 0 |
| Share of RPTs in | a. Purchases (Purchases with related parties / Total Purchases) | 0 | 0 |
| | b. Sales (Sales to related parties / Total Sales) | 22.21% | 14.54% |
| | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | 59.08% | 23.72% |
| | d. Investments (Investments in related parties / Total Investments made) | 8.45% | 2.26% |



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 | Nil | 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.

The Company's Code of Conduct for Directors applies to all Directors (executive, non-executive, and nominee) and Senior Management. It lays down standards of integrity, transparency, fairness, and accountability. In addition to mandatory disclosures, all Non-Executive and Independent Directors must disclose their associations with any other company that may lead to conflict of interest, while all other Directors/Senior Management need approval from the Company's Corporate Governance Committee before accepting additional directorships or assignments in other companies. Any transaction with related parties must be reported to the Compliance Officer and reviewed by the Audit Committee if material, ensuring all dealings are fair and without preferential treatment. Exploiting Company opportunities for personal gain is prohibited, and any concern should be referred to the Compliance Officer for consultation.

Link to the Code of Conduct for Directors:

https://www.techno.co.in/public/uploads/2/2023-06/code_of_conduct_for_directors.pdf

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

Essential Indicator

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

| | FY 2023-24 | FY 2022-23 | Details of improvements in environmental and social impacts |
|-------|------------|------------|---|
| R&D | 0 | 0 | Not Applicable, because the company executes projects as per the specification and requirement of the customer. |
| Capex | 0 | 0 | - |

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

The Company has a Green Supply Chain Policy, underscoring its commitment to sustainability, ethical practices, and environmental responsibility. This policy takes an inclusive approach, encourages all supply chain partners (SCPs), including vendors, contractors, and service providers. All vendors are required to comply with the Code of Conduct for Suppliers, which mandates responsible practices in safety, health, environment, labour, human rights, and ethical business practices. Additionally, the Company ensures that all project inputs are sourced from reputable corporate entities in accordance with customer project specifications.

Link to the policy:

https://www.techno.co.in/public/uploads/2/2024-08/green_supply_chain_policy_1.pdf

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

Approximately 81% of the materials are sourced from reputed and responsible sources.

3. Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life for (a) Plastics (including packaging), (b) E-waste, (c) Hazardous waste, and (d) other waste.

The Company does not manufacture or sell any products that can be reclaimed at the end of their lifecycle. However, at project sites, the Company has established processes to effectively manage waste generated from its operations.

- (a) Plastics (including packaging): Not Applicable because the Company doesn't have any products of its own.
- (b) E-waste: The E-waste generated in-house is handed over to CPCB certified vendors for safe disposal.
- (c) Hazardous waste: The hazardous waste generated at the projects sites is disposed to CPCB authorized vendors
- (d) Other waste: Not Applicable

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 to the nature of the Company's business.



Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for the manufacturing industry) or for its services (for the 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. |
|--|--------------------------|---------------------------------|---|---|--|
| No, the Company has not conducted any Life Cycle Assessment. | | | | | |

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.

| NIC Code | Name of Product/Service | % of total Turnover contributed |
|----------------|-------------------------|---------------------------------|
| Not Applicable | | |

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 | FY 2022-23 |
| | 0 | 0 |

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

| | FY 2023-24 | | | FY 2022-23 | | |
|--------------------------------|--|----------|-----------------|------------|----------|-----------------|
| | Re-Used | Recycled | Safely Disposed | Re-Used | Recycled | Safely Disposed |
| Plastics (including packaging) | | | | | | |
| E-waste | Not Applicable, as the Company does not manufacture or sells any products which could be reclaimed at the end of life. | | | | | |
| Hazardous waste | | | | | | |
| Other waste | | | | | | |

5. Reclaimed products and their packaging materials (as a 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 |
|---|---|
| Not Applicable, as the Company does not manufacture or sells any products which has packaging material. | |

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 | % Employees covered by | | | | | | | | | | |
|---------------------------------------|------------------------|------------------|----------|--------------------|-------------|--------------------|-----------|--------------------|------------|---------------------|----------|
| | Total (A) | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Day Care Facilities | |
| | | Number (B) | % (B/A) | Number (C) | % (C/A) | Number (D) | % (D/A) | Number (E) | % (E/A) | Number (F) | % (F/A) |
| Permanent employees | | | | | | | | | | | |
| Male | 424 | 0 | 0 | 424 | 100% | 0 | 0 | 424 | 100% | 0 | 0 |
| Female | 26 | 0 | 0 | 26 | 100% | 26 | 100% | 0 | 0 | 0 | 0 |
| Total | 450 | 0 | 0 | 450 | 100% | 26 | 6% | 424 | 94% | 0 | 0 |
| Other than Permanent employees | | | | | | | | | | | |
| Male | 205 | 0 | 0 | 205 | 100% | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 5 | 0 | 0 | 5 | 100% | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 210 | 0 | 0 | 210 | 100% | 0 | 0 | 0 | 0 | 0 | 0 |

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

| Category | % of Workers covered by | | | | | | | | | | |
|-------------------------------------|-------------------------|------------------|----------|--------------------|-------------|--------------------|------------|--------------------|----------|---------------------|----------|
| | Total (A) | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Day Care facilities | |
| | | Number (B) | % (B/A) | Number (C) | % (C/A) | Number (D) | % (D/A) | Number (E) | % (E/A) | Number (F) | % (F/A) |
| Permanent 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 | 1314 | 0 | 0 | 1314 | 100% | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 146 | 0 | 0 | 146 | 100% | 146 | 100% | 0 | 0 | 0 | 0 |
| Total | 1460 | 0 | 0 | 1460 | 100% | 146 | 10% | 0 | 0 | 0 | 0 |



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

| | FY 2023-24 | FY 2022-23 |
|--|------------|------------|
| Cost incurred on well-being measures as a % of total revenue of the company* | 0.18% | 0.27% |

*The reduction in the percentage is due to a 74% increase in revenue in FY-2023-24 compared to previous financial year.

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

| Benefits | FY 2023-24 | | | FY 2022-23 | | |
|------------------------|--|--|--|--|--|--|
| | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF | 100 | - | Yes | 100 | - | Yes |
| Gratuity | 100 | - | Yes | 100 | - | Yes |
| ESI | 2.2 | - | Yes | 3.1 | - | Yes |
| 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.

Although the Company's offices are not as per the requirements of the Rights of Persons with Disabilities Act, 2016, the Company has conducted a study of workplace accessibility and has implemented the necessary measures so that none of the differently abled persons face issues regarding accessibility. Further, the employees are sensitized to the needs of the differently abled persons and offer assistance wherever required.

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 has an equal opportunity policy and is committed to providing equal opportunities for all employees, workers, contractors, their employees, vendors, suppliers, clients and their representatives, and the community in which it operates and with whom it engages. The Company believes in fostering an inclusive and diverse work environment where individuals are treated with respect, dignity, and fairness, regardless of their race, colour, ethnicity, national origin, gender, gender identity, sexual orientation, marital status, religion, age, disability, or any other characteristic protected by applicable laws. This Equal Opportunity Policy applies to all aspects of employment, including but not limited to recruitment, hiring, training, promotion, transfer, compensation, benefits, disciplinary actions, and separation.

The web link for the policy:

https://www.techno.co.in/public/uploads/2/2023-08/equal_opportunity_policy.pdf

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

| Gender | Permanent employees | | Permanent workers | |
|--------------|---------------------|-----------------|---------------------|----------------|
| | Return to work rate | Retention rate* | Return to work rate | Retention rate |
| Male | 100 | NA | 0 | 0 |
| Female | 100 | NA | 0 | 0 |
| Total | 100 | NA | 0 | 0 |

*Retention rate is not applicable because none of the employees opted for parental leave in FY 2022-23.

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

| | Yes/No (If yes, then give details of the mechanism in brief) |
|--------------------------------|--|
| Permanent Workers | - |
| Other than Permanent Workers | All contract workers hired on project sites can report their grievances to the site supervisor, who will discuss them with the respective site in charge and addresses the complaints received. If the worker is not satisfied with the resolution, he/she can escalate the matter to the project manager for a satisfactory solution. |
| Permanent Employees | Yes. The Company's Employee Grievance Policy ensures a respectful and fair work environment. It provides a clear process for addressing grievances related to employment, handled promptly, fairly, and confidentially. Employees can resolve issues informally with supervisors or formally through the HR department via mail. A Grievance Committee, including the Head of HR, handles formal complaints. Employees can appeal decisions, and outcomes, including potential disciplinary actions, are documented and securely stored by HR. |
| Other than Permanent Employees | |

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

| Category | FY 2023-24 | | | FY 2022-23 | | |
|----------------------------------|--|---|---------|--|---|---------|
| | Total employees/workers in respective category (A) | No. of employees/workers in respective category who are part of association(s) or Union (B) | % (B/A) | Total employees/workers in respective category (C) | No. of employees/workers in respective category who are part of association(s) or Union (D) | % (D/C) |
| Total Permanent Employees | | | | | | |
| - Total | 450 | 0 | 0% | 387 | 0 | 0% |
| - Male | 424 | 0 | 0% | 367 | 0 | 0% |
| - Female | 26 | 0 | 0% | 20 | 0 | 0% |
| Total Permanent Workers | | | | | | |
| - Total | 0 | 0 | - | 0 | 0 | - |
| - Male | 0 | 0 | - | 0 | 0 | - |
| - Female | 0 | 0 | - | 0 | 0 | - |



8. Details of training given to employees and workers:

| Category | % Employees covered by | | | | | % Employees covered by | | | | |
|------------------|------------------------|-------------------------------|------------|----------------------|------------|------------------------|-------------------------------|------------|----------------------|-----------|
| | 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 | 424 | 212 | 50% | 56 | 13% | 367 | 163 | 44% | 23 | 6% |
| Female | 26 | 2 | 8% | 8 | 31% | 20 | 0 | 0% | 4 | 20% |
| Total | 450 | 214 | 48% | 64 | 14% | 387 | 163 | 42% | 27 | 7% |
| Workers | | | | | | | | | | |
| Male | 0 | 0 | - | 0 | - | 0 | 0 | - | 0 | - |
| Female | 0 | 0 | - | 0 | - | 0 | 0 | - | 0 | - |
| Total | 0 | 0 | - | 0 | - | 0 | 0 | - | 0 | - |

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

| Category | FY 2023-24 | | | FY 2022-23 | | |
|------------------|------------|------------|------------|------------|------------|------------|
| | Total (A) | No. (B) | % (B / A) | Total (C) | No. (D) | % (D / C) |
| Employees | | | | | | |
| Male | 424 | 355 | 84% | 367 | 283 | 77% |
| Female | 26 | 20 | 77% | 20 | 10 | 50% |
| Total | 450 | 375 | 83% | 387 | 293 | 76% |
| Workers | | | | | | |
| Male | 0 | 0 | - | 0 | 0 | - |
| Female | 0 | 0 | - | 0 | 0 | - |
| Total | 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 has an IMS policy in place and implements a health and safety management system according to ISO 45001 (Occupational Health and Safety) standards across its national and international operations, including all project locations and offices. The Safety Management System covers all employees, contractors, visitors, and relevant stakeholders.
- 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 adopts a systematic and proactive approach to hazard identification and risk assessment guided by its HSE policy. The company fosters a strong safety culture through health & safety training and supervision for employees, contractors, and visitors. Hazards and incidents are promptly reported, investigated, and controlled to prevent recurrence. Risks are systematically identified, analysed, and managed to prevent accidents, injuries, and adverse environmental impacts with adequate resources allocated to support the safety management system's effectiveness and sustainability.

The Company has Health & Safety teams across its project sites. Annual HSE objectives are set, and progress is monitored for continual improvement. The risk management process is crucial for preventing incidents and occupational diseases and ensuring business continuity. Sites employ a structured safety assessment, HIRA (Hazard Identification and Risk Assessment), and management process which is regularly reviewed. The health and safety teams prepare mitigation plans which are implemented for high-risk areas. Roles, responsibilities, competency training, and hazard awareness are emphasized. Risk assessments and job safety analyses are conducted for all activities, including routine and non-routine tasks. Employees, workers at the site, and contractors are encouraged to identify unsafe conditions and hazards and report them to the health and safety teams on the project site, with closures tracked to ensure effective risk control.

- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)
 Yes, the Company encourages its site workers to report all work-related hazards and has processes in place for workers to remove themselves from such risks.
- d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services? (Yes/ No)
 Yes, the Company organises health camps across its offices to ensure the health of its employees and it has partnered with a leading diagnostic centre network to offer employees discounted access to health screenings.

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

| Safety Incident/Number | Category* | FY 2023-24 | FY 2022-23 |
|---|-----------|------------|------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one-million-person hours worked) | Employees | 0 | 0 |
| | Workers | 0.54 | 0.57 |
| Total recordable work-related injuries | Employees | 0 | 0 |
| | Workers | 22 | 21 |
| No. of fatalities | Employees | 0 | 0 |
| | Workers | 0 | 0 |
| High consequence work-related injury or ill-health (excluding fatalities) | Employees | 0 | 0 |
| | Workers | 0 | 0 |

*Including in the contract & subcontract workforce.

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

The Company is committed to continuously enhancing its Safety, Health, and Environment (SHE) practices in line with industry best practices. The Company has an integrated SHE policy adopted across all sites and offices, aligning with both local regulatory requirements and addressing site-specific issues. To ensure continuous improvement in safety performance, the Company adopts voluntary standards such as Process Safety and Risk Management (PSRM) and the Occupational Health and Safety Management System (ISO 45001). In the reporting period, 58,086 hours of health and safety training are provided to the workers and subcontract workers at the project sites. Employees receive specialized training to handle potential hazards and periodic medical check-ups are tailored to their work area's risk profile to identify and mitigate health risks.



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

| Category | FY 2023-24 | | | FY 2022-23 | | |
|--------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Working Conditions | 0 | 0 | Nil | 2 | 0 | Nil |
| Health & Safety | 0 | 0 | Nil | 0 | 0 | Nil |

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.

No significant risks/concerns were identified from the assessments of health & safety practices and working conditions.

Leadership Indicators

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

Yes, the Company has an accidental insurance policy for its employees.

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

The Company encourages its suppliers who are part of its value chain to carry out their activities responsibly and in compliance with all applicable laws, regulations, and industry standards in the countries where they operate. The Company's Supplier Code of Conduct requires suppliers to adhere to relevant laws and regulations concerning accounting and taxation and to fulfil their tax obligations promptly. Suppliers must maintain accurate records of all business transactions and financial activities and provide a declaration confirming their understanding of the Company's Code of Conduct. TEECL reserves the right to conduct periodic audits or assessments to verify supplier compliance with this Code of Conduct.

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

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

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

The Company provides transition assistance for its employees on a case-to-case basis.

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 | Nil |
| Working Conditions | Nil |

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.

Not Applicable

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.

The Company identifies and prioritizes stakeholders based on their interests, influence, and potential impact, categorizing them into internal and external groups. Internal stakeholders include employees at all levels, while external stakeholders encompass investors, shareholders, customers, suppliers, communities, and regulatory authorities. These groups are regularly reviewed in light of market trends, regulatory changes, business priorities, and company needs.

The Company engages with stakeholders transparently, inclusively, and promptly, respecting their rights, cultures, and diversity. It provides accurate and relevant information to enable them with informed decisions. The Company balances stakeholder interests with a focus on long-term sustainability and business viability. Regular coordination and engagement foster strong relationships, with the effectiveness of these activities regularly reviewed for continuous improvement.



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, key topics, and concerns raised during such engagement |
|----------------------------|--|--|---|---|
| Employees | No | <ul style="list-style-type: none"> Email Notices Web Portal Get-togethers, including family get-togethers Community meetings Townhall meetings Social media | <ul style="list-style-type: none"> Half-yearly Annually Depending upon the requirement | <ul style="list-style-type: none"> Assess employee skills and capabilities to identify areas for improvement. Implement career development programs to encourage continuous learning and professional growth. Conduct regular performance reviews and surveys to recognize achievements motivate employees and receive feedback. Major updates and announcements such as policy changes, compliances, health & safety, event announcements, employee benefits, newsletters, important dates, etc. Share company's culture and vision, promote brand, share job openings, highlight CSR initiatives, etc. |
| Investors and Shareholders | No | <ul style="list-style-type: none"> Quarterly conference calls Investor conferences and meetings Communication through the Company website Investor presentations Press releases and financial reports Financial results through newspapers Information relating to dividends Notices through e-mail Stock exchanges and Company website | <ul style="list-style-type: none"> Quarterly Half-yearly Annually Depending upon the requirement. | <ul style="list-style-type: none"> To provide a clear and transparent view of the company's financial health, business strategy, and operational performance. To gather feedback from investors that can be used to improve the company's strategies and operations. To build and maintain trust and confidence among the investor community. |

| 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, key topics, and concerns raised during such engagement |
|---------------------------------------|--|--|---|---|
| Customers | No | <ul style="list-style-type: none"> One to one meeting Project review meetings Client satisfaction surveys and feedback | Ongoing | <ul style="list-style-type: none"> Ensure clear and prompt communication to provide updates on contract statuses and address any issues related to the fulfilment of agreed contracts. |
| Suppliers | No | <ul style="list-style-type: none"> Interactions and discussions with suppliers Site visits and inspection Supplier's workplace | Ongoing | <ul style="list-style-type: none"> Foster strong partnerships to develop collaborative solutions. Assess quality standards and delivery schedules. Ensure suppliers meet legal, ethical, and sustainability standards. |
| Communities | Yes | <ul style="list-style-type: none"> Community projects at project sites Employee engagement in community programs | Ongoing | <ul style="list-style-type: none"> To facilitate infrastructure programs. To improve the quality of the underprivileged and vulnerable communities. |
| Government and Regulatory Authorities | No | <ul style="list-style-type: none"> Responding to government circulated notifications Statutory filings & disclosures support for Government policy | As and when required | <ul style="list-style-type: none"> Ensure compliance with all applicable rules and regulations. Collaborate on government-led projects and initiatives that align with the company's interests and goals. |

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?

The Company facilitates consultation between stakeholders and the Board on economic, environmental, and social topics. Stakeholder input is collected during the engagements mentioned in P4E2 above and reviewed by designated teams. This feedback is then presented to the concerned committees like the ESG Committee, CSR Committee, and Risk Management Committee. After thorough review and analysis, the Committees' recommendations are shared with the Board during meetings for further consideration and decision-making. The Company promotes collaboration with stakeholders to find mutually beneficial solutions, with progress regularly reported to the respective Committees. Stakeholder feedback is consistently integrated into the decision-making processes.



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 the policies and activities of the entity.

The Company has identified material topics on ESG that are relevant to it through peer comparison and discussions with internal and external stakeholders. Based on these discussions, the Company has incorporated several policies in the reporting period (refer to Section B for the list of policies), which are further translated into the procedures.

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

The Company is committed to addressing the concerns of vulnerable and marginalized stakeholder groups through targeted CSR initiatives. Before initiating any CSR activities, the Company conducts a thorough evaluation of the needs in the nearby areas where its projects are located. Further, to strengthen the activities, the Company engages with local Panchayat officials to understand the specific requirements wherever it is possible. As a result of engagements and targeted CSR initiatives, the Company has undertaken several impactful CSR projects under healthcare & sanitation, education, and infrastructures development programs.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

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

| Category | FY 2023-24 | | | FY 2022-23 | | |
|------------------------|-------------|--------------------------------------|------------|------------|----------------------------------|------------|
| | Total (A) | No. of employees/workers covered (B) | % (B / A) | Total (C) | No. of employees/workers covered | % (D / C) |
| Employees | | | | | | |
| Permanent | 450 | 341 | 76% | 387 | 135 | 35% |
| Other than permanent | 210 | 0 | 0% | 218 | 0 | 0% |
| Total Employees | 660 | 341 | 52% | 605 | 135 | 22% |
| Workers | | | | | | |
| Permanent | 0 | 0 | 0% | 0 | 0 | 0% |
| Other than permanent | 1460 | 0 | 0% | 0 | 0 | 0% |
| Total Workers | 1460 | 0 | 0% | 0 | 0 | 0% |

2. Details of Minimum wages paid to Employees and workers in the following format:

| Category | % Employees covered by | | | | | % Employees covered by | | | | |
|-----------------------------|------------------------|------------------------|-------------|-------------------------|-------------|------------------------|------------------------|-----------|-------------------------|-------------|
| | Total (A) | Equal to minimum wages | | More than Minimum Wages | | Total (D) | Equal to minimum wages | | More than Minimum Wages | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | | No. (E) | % (E/D) | No. (F) | % (F/D) |
| Employees | | | | | | | | | | |
| Permanent | 450 | 0 | 0% | 450 | 100% | 387 | 0 | 0% | 387 | 100% |
| Male | 424 | 0 | 0% | 424 | 100% | 367 | 0 | 0% | 367 | 100% |
| Female | 26 | 0 | 0% | 26 | 100% | 20 | 0 | 0% | 20 | 100% |
| Other than Permanent | 210 | 0 | 0% | 210 | 100% | 218 | 0 | 0% | 218 | 100% |
| Male | 205 | 0 | 0% | 205 | 100% | 215 | 0 | 0% | 215 | 100% |
| Female | 5 | 0 | 0% | 5 | 100% | 3 | 0 | 0% | 3 | 100% |
| Workers | | | | | | | | | | |
| Permanent | 0 | 0 | - | 0 | - | 0 | 0 | - | 0 | - |
| Male | 0 | 0 | - | 0 | - | 0 | 0 | - | 0 | - |
| Female | 0 | 0 | - | 0 | - | 0 | 0 | - | 0 | - |
| Other than Permanent | 1460 | 1460 | 100% | 0 | - | 0 | 0 | - | 0 | - |
| Male | 1314 | 1314 | 100% | 0 | - | 0 | 0 | - | 0 | - |
| Female | 146 | 140 | 100% | 0 | - | 0 | 0 | - | 0 | - |

3. Details of remuneration/salary/wages

- Median remuneration/wages:

| Gender | Male | | Female | |
|----------------------------------|--------|---|--------|---|
| | Number | Median remuneration/salary/wages of respective category | Number | Median remuneration/salary/wages of respective category |
| Board of Directors (BoD)* | 6 | 2,75,000 | 2 | 3,00,000 |
| Key Managerial Personnel** | 4 | 26,67,500 | 0 | - |
| Employees other than BoD and KMP | 424 | 7,00,943 | 26 | 4,73,874 |
| Workers | 0 | - | 0 | - |

* All the Independent directors and Non-Executive Non-Independent

** Includes one Whole-time Director

- Gross wages paid to females as % of total wages paid by the entity, in the following formats:

| | FY 2023-24 | FY 2022-23 |
|--|------------|------------|
| Gross wages paid to females as % of total wages. | 4% | 3% |



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, HR team acts as a focal point for addressing any human rights impacts or issues caused or contributed to by the business. The Company encourages every employee to ensure that everyone is treated with the dignity and respect they deserve.

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

The Company is committed to respecting the human rights of its workforce, communities, and all individuals affected by its operations, including contractors and suppliers. It strictly prohibits all forms of child labour, forced labour, and involuntary labour in the workplace. The Company has implemented a Human Rights Policy guided by nationally and internationally recognized principles. Through its whistleblower mechanism, employees, customers, communities, suppliers, and subcontractors can report any human rights violations. The Company is dedicated to investigating and addressing such issues appropriately while maintaining confidentiality to the extent reasonably practicable and as required by applicable law throughout the process.

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

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

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

| | As at 31 March 2024 | As at 31 March 2023 |
|--|---------------------|---------------------|
| 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 has a zero-tolerance policy for any form of sexual harassment in the workplace, treat all incidents seriously and promptly investigate all allegations of sexual harassment. The Company has established a policy against sexual harassment for its employees and workers and has constituted an Internal Complaint Committee (ICC) for the prevention of sexual harassment. This policy allows any employee to freely report harassment incidents without fear of retaliation, and prompt action will be taken. Any person found to have sexually harassed another will face disciplinary action based on the outcome of investigation and complaint committee recommendation.

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

Yes. Human rights requirements are integral to the Company's business agreements and contracts. These provisions are included in all agreements with Public Sector Units (PSUs) and other customers, both domestically and internationally. Additionally, the Company has a Suppliers' Code of Conduct in place, which mandates that all suppliers incorporate human rights obligations to ensure compliance with Company standards throughout the supply chain.

10. Assessments for the year:

| | % of value chain partners (by value of business done with such partners) that were assessed |
|-----------------------------|---|
| Child labour | 100% |
| Forced/involuntary labour | 100% |
| Sexual harassment | 100% |
| Discrimination at workplace | 100% |
| Wages | 100% |
| Others – please specify | 0 |

*The Company has conducted internal assessment.

11. 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 major concerns in the above areas from assessments in FY 2023-24.

Leadership Indicators

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

The Company has not received any human rights complaints, so no modifications to business processes are needed.

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

The Company has not conducted any human rights due diligence.



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?

Although the premises of the Company are not completely in line with the Act, the Company has conducted a detailed survey/study of workplace accessibility requirements for differently abled people, and necessary measures have been implemented at offices.

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 | Nil |
| Discrimination at workplace | Nil |
| Child labour | Nil |
| Forced Labour/Inventory Labour | Nil |
| Wages | Nil |
| Others – please specify | Nil |

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

Not Applicable

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

Essential Indicators

1. Details of total energy consumption (Giga Joules) and energy intensity in the following format:

| | As at 31 March 2024 | As at 31 March 2023 |
|---|------------------------|------------------------|
| 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 consumption from renewable sources (A+B+C) | 0 | 0 |
| From non-renewable sources | | |
| Total electricity consumption (D) | 5,400 | 3,166 |
| Total fuel consumption (E) | 20,294 | 17,201 |
| Energy consumption through other sources (F) | 0 | 0 |
| Total energy consumed from non-renewable sources (D+E+F) | 25,694 | 20,367 |
| Total energy consumed (A+B+C+D+E+F) | 25,694 | 20,367 |
| Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) GJ/Cr | 15 | 21 |

| | As at 31 March 2024 | As at 31 March 2023 |
|---|------------------------|------------------------|
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) GJ/Cr | 350 | 482 |
| Energy intensity in terms of physical output (Employee Headcount) GJ/Headcount | 57 | 53 |
| Energy intensity (optional) – the relevant metric may be selected by the entity | 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

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.

The PAT (Perform, Achieve, and Trade) Scheme of the Government of India is intended for industries with energy-intensive operations. As our business primarily involves EPC (Engineering, Procurement, and Construction) services, we do not have any operations/sites designated consumers (DCs) classified under the PAT Scheme.

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

| | As at 31 March 2024 | As at 31 March 2023 |
|--|------------------------|------------------------|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | 8,457 | 0 |
| (ii) Groundwater | 7,559 | 19,423 |
| (iii) Third party water | 20,285 | 62 |
| (iv) Seawater / desalinated water | 0 | 0 |
| (v) Others | 211 | 0 |
| Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v) | 36,512 | 19,485 |
| Total volume of water consumption (in kilolitres) | 36,512 | 19,485 |
| Water intensity per rupee of turnover (Total Water consumption / Revenue from operations) KL/Cr | 22 | 20 |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) KL/Cr | 497 | 461 |
| Water intensity in terms of physical output KL/headcount | 81 | 50 |
| Water intensity (optional) – the relevant metric may be selected by the entity | 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



4. Provide the following details related to water discharged:

| | As at 31 March 2024 | As at 31 March 2023 |
|---|------------------------|------------------------|
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) To Surface water | | |
| - No treatment | 94 | 0 |
| - With Treatment – please Specify level of treatment | 0 | 0 |
| (ii) To Groundwater | | |
| - No treatment | 0 | 0 |
| - With treatment – please specify level of treatment. | 0 | 0 |
| (iii) To Seawater | | |
| - No treatment | 0 | 0 |
| - With treatment – please specify level of treatment. | 0 | 0 |
| (iv) Sent to third-parties | | |
| - No treatment | 2,295 | 0 |
| - With treatment – please specify level of treatment. | 0 | 0 |
| (v) Others (drain/sewage) | | |
| - No treatment | 7,355 | 0 |
| - With treatment – Please specify level of treatment. | 0 | 0 |
| Total water discharged (in kilolitres) | 9,744 | 0 |

Note: The Company has started monitoring its water discharge data from the current financial year.

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

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

The Company does not have any plants or manufacturing facilities, zero liquid discharge requirements are not applicable. However, due to the nature of its EPC (Engineering, Procurement, and Construction) business, which involves operations at various client locations, the Company focuses on tracking water consumption and discharge. Through these measures, the Company has tracked water consumption originating from different sources along with destination of discharge from this year and strives to minimize the environmental impact and promote responsible water management across all our operational sites.

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

| Parameter | Please specify unit | FY 2023-24 | FY 2022-23 |
|-------------------------------------|---------------------|------------|------------|
| NOx | µg/m ³ | - | 3.70 |
| Sox | µg/m ³ | - | 4.40 |
| Particulate Matter (PM) | µg/m ³ | - | 3.80 |
| 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. No

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

| Parameter | Please specify unit | FY 2023-24 | FY 2022-23 |
|--|---|------------|------------|
| Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 1,996 | 860 |
| Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 1,074 | 516 |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) | MtCO ₂ e/Cr of revenue | 2 | 1 |
| 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) | MtCO ₂ e/Cr | 42 | 33 |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output | MtCO ₂ e/employee headcount | 7 | 4 |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity | - | 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

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

The primary sources of energy consumption are diesel and electricity, mainly used in site operations. The Company is committed to reducing greenhouse gas, and as a part of that, uses energy efficient equipment at its Kolkata and Gurugram offices. At the site level, given the project specifications and client dependencies, the Company will focus on working with the customers to implement efficient energy management systems. Further, the Company is exploring improvement areas for emissions reduction in supply the chain.



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

| Parameter | FY 2023-24 | FY 2022-23 |
|--|-----------------|------------|
| Total Waste generated (in metric tonnes) | | |
| Plastic waste (A) | 30.78 | - |
| E-waste (B) | 11.26 | - |
| Bio-medical waste (C) | 0.04 | - |
| Construction and demolition waste (D) | 413.04 | - |
| Battery waste (E) | 0 | - |
| Radioactive waste (F) | 0 | - |
| Other Hazardous waste. Please specify, if any. (G) | 2.72 | - |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) | 2,211.33 | - |
| Total (A+B + C + D + E + F + G + H) | 2,669.17 | - |
| Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) MT/Cr | 2 | - |
| Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) MT/Cr | 36 | - |
| Waste intensity in terms of physical output MT/Employee headcount | 6 | - |
| Waste intensity (optional) – the relevant metric may be selected by the entity | 0 | - |
| For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) | | |
| Parameter | FY 2023-24 | FY 2022-23 |
| Category of waste | | |
| (i) Recycled | 0 | - |
| (ii) Re-used | 0 | - |
| (iii) Other recovery operations | 0 | - |
| Total | 0 | - |
| For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) | | |
| Category of waste | FY 2023-24 | FY 2022-23 |
| (i) Incineration | 0 | - |
| (ii) Landfilling | 413.04 | - |
| (iii) Other disposal operations (authorised vendors) | 2,256.13 | - |
| Total | 2,669.17 | - |

Note: The Company has started monitoring its waste generation and disposal data from the current financial year.

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 adopted robust tracking methods to maintain a waste inventory starting this year. The primary categories of waste generated are construction/demolition waste and other non-hazardous waste, reflecting our EPC work characteristics. Minimal quantities of Plastic, E-waste, and other hazardous waste are generated, specific to operations at various sites. All waste is collected in designated bins and disposed of in compliance with SPCB/CPCB norms through authorized dealers/vendors, and in line with our waste management policy. Also, all our corporate buildings/offices are recognized as zero-plastic workspaces. The Company is dedicated to continuously enhance processes and monitoring systems to reduce overall waste, and to ensure its safe and responsible disposal.

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 as we do not have any operations/offices in/around ecologically sensitive areas. | | | |

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

| Name and brief details of project | EIA Notification No. | Date | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web link |
|--|----------------------|------|---|--|-------------------|
| Given the nature of the business, EIA of the projects lie beyond the company's scope. Hence, no EIAs were conducted. | | | | | |

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:

Generally, all environmental compliances are handled by our clients at the project sites. Nevertheless, we perform our operations with strict control measures to be compliant with applicable environmental acts and regulations.

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



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

(ii) Nature of operations

(iii) Water withdrawal, consumption, and discharge in the following format:

Not Applicable as the Company does not have any projects in water stress areas.

| Parameter | FY 2023-24 | FY 2022-23 |
|---|------------|------------|
| Water withdrawal by source (in Kilolitres) | | |
| (i) Surface water | - | - |
| (ii) Groundwater | - | - |
| (iii) Third-party water | - | - |
| (iv) Seawater / desalinated water | - | - |
| (v) Others | - | - |
| Total volume of water withdrawal (in kilolitres) | - | - |
| Total volume of water consumption (in kilolitres) | - | - |
| Water intensity per rupee of turnover (Water consumed / turnover) | - | - |
| Water intensity (optional) – the relevant metric may be selected by the entity | - | - |
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) Into Surface water | | |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| (ii) Into Groundwater | | |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| (iii) Into Seawater | | |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| (iv) Sent to third-parties | | |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| (v) Others | | |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| Total water discharged (in kilolitres) | - | - |

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

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

| Parameter | Unit | FY 2023-24 | FY 2022-23 |
|--|---|------------|------------|
| Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | - | - |
| Total Scope 3 emissions per rupee of turnover | | - | - |
| Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity | | - | - |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Not Applicable

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

The Company doesn't have any of its projects in ecologically sensitive areas that directly or indirectly impact the biodiversity.

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 the outcome of such initiatives, as per the following format:

| Sr. No. | Initiative undertaken | Details of the initiative (Web-link, if any, may be provided along-with summary) | Outcome of the initiative |
|---------|-----------------------|--|---------------------------|
| | | Refer to the Annure "(I)" | |

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

The Company ensures that workplace hazards are consistently identified and minimized through informed decisions. By prioritizing resilience and proactive risk management, we protect operations while upholding our commitment to sustainability underscoring the risk management policy. The Company is developing a business continuity and disaster management plan engineered to our nature of business.



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?**

While the Company does not create any adverse impacts on environment or society, the projects that it has been engaged in design, development, and implementation can create a significant positive impact.

| Sr. No. | Initiative undertaken | Details of the initiative (Web-link, if any, may be provided along-with summary) | Outcome of the initiative |
|---------|--|---|---|
| 1 | Flue Gas Desulphurization unit | Installation of FGD System at Bokaro "A" Thermal Power Station (1x500 MW) | SO2 emission reduction – 30,000 metric tons annually. |
| 2 | Advance metering infrastructure | Installation of smart meters in Jammu & Kashmir. Phase I – 1.27 Lakh smart meters Phase II – 1.5 Lakh+ smart meters | Through a tailor-made solution involving market leaders in their respective domains, the Company has enabled DISCOMs to optimize business processes, resulting in increased billing and collection efficiencies. The Company has enhanced the consumer experience by providing a user-friendly consumer portal and mobile application, offering features such as accurate prepaid, net metering, and more. |
| 3 | Transmission Substations – The Company provides custom designed and optimized substation solutions, from design to installation, tailored to meet specific needs of to its discerning clientele. | <ul style="list-style-type: none"> Gas Insulated Substations (GIS) reaching up to 765 kV. Hybrid Substations, designed and executed effectively up to 220 kV. EHV Substations with proficiency up to an impressive 765 kV (AIS/GIS) Expertise in STATCOM installation, reaching up to 250 MVAR. | Power quality management which results in reduced energy losses and power outages. |

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

The Company has not initiated assessing environmental impacts of its value chain.

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 has 5 affiliations with various trade and industry chambers and 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 | Bengal Chamber of Commerce | National |
| 2 | Indian Electric & Electronics Manufacturers Association | National |
| 3 | Indian Wind Power Association | National |
| 4 | Confederation of Indian Industry (CII) | National |
| 5 | Indo-German Chamber of Commerce | National |

2. **Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity based on adverse orders from regulatory authorities.**

| Name of Authority | Brief of the case | Corrective action taken |
|---|-------------------|-------------------------|
| The question is not applicable as no corrective action has been taken or is underway on any issues related to anti-competitive conduct by the entity. | | |

Leadership Indicator

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 |
|--|-------------------------|-----------------------------------|--|---|------------------------|
| The Company participates in policy advocacy through the various industrial associations. | | | | | |

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 |
|-----------------------------------|----------------------|----------------------|---|--|-------------------|
| Not Applicable | | | | | |



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

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

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

The Company's engagement with key community stakeholders ensures that grievances are addressed at the local level. These engagement sessions foster meaningful interactions with the community, complementing program-specific meetings designed to facilitate collaborative efforts. The site location teams act as the primary point of contact for local communities, addressing grievances mainly through one-on-one interactions.

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

| Parameter | FY 2023-24 | FY 2022-23 |
|--|------------|------------|
| Directly sourced from MSMEs/ small producers | 11% | 8% |
| Directly from within India | 100% | 99% |

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 | FY 2022-23 |
|--------------|------------|------------|
| Rural | 54% | 55% |
| Semi-Urban | - | - |
| Urban | 11% | 10% |
| Metropolitan | 35% | 35% |

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:

No CSR projects were undertaken in designated aspirational districts.

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 |
|--------|--|---|--|
| 1 | Support to NAVANIR old age home | 100 residents | 100% |
| 2 | Construction of crematorium at Dharbondora village, Goa | Residents in the village | The number cannot be ascertained |
| 3 | Construction of ladies' toilet in Kannakanpatti school at Tuticorin | 296 girls | 100% |
| 4 | Construction of the road, including shoulder and side drain in Dhardehi | 1200-1500 people | The number cannot be ascertained |
| 5 | Construction of the approach road (Phase II) & RCC retaining wall in Khavda village, Gujarat | 500-1000 people | The number cannot be ascertained |

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.

The Company deals with several large B2B customers. In case of any grievances, the customers may contact the respective project head, who addresses the complaints promptly. On successful project completion, the Company actively requests client feedback, which is used to determine areas for improvement. Additionally, the Company regularly follows up with clients to ensure their needs and expectations are consistently met. This feedback system ensures continuous improvement and highlights the Company's commitment to quality work and customer satisfaction.



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

| | As a percentage to total turnover |
|---|---|
| Environmental and social parameters relevant to the product | The Company's activities involve providing engineering solutions for the power sector. These activities do not require the disclosure of information related to the environmental and social aspects of the products, such as their safe and responsible usage, recycling, or disposal. |
| Safe and responsible usage | |
| Recycling and/or safe disposal | |

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

| Category | FY 2023-24 | | | FY 2022-23 | | |
|--------------------------------|--------------------------|-----------------------------------|---------|--------------------------|-----------------------------------|---------|
| | Received during the year | Pending resolution at end of year | Remarks | Received during the year | Pending resolution at end of year | Remarks |
| Data privacy | Nil | 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:

| | Number | Reasons for recall |
|-------------------|--|--------------------|
| Voluntary recalls | The Company does not manufacture or sell any products; therefore, instances of product recalls are not applicable. | |
| Forced recalls | | |

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.

Yes, the Company has an internal IT policy, and efforts to enhance employee awareness of cybersecurity are ongoing. Network devices, server operating systems, and hardware are regularly upgraded. Adequate data safety measures are ensured during data creation, storage, transit, and retrieval. Initiatives such as online cybersecurity awareness campaigns on phishing and email security are being conducted.

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.

Not Applicable as there were no complaints.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches - 0
- Percentage of data breaches involving personally identifiable information of customers - 0
- Impact, if any, of the data breaches - Not Applicable

Leadership Indicators

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

Information on the products and services of the entity can be accessed through the link below: <https://www.techno.co.in/>

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

The Company does not cater directly to end consumers. However, a dedicated support is available to assist clients with any queries or issues related to the project. All equipment's installed at sites are from the Client's approved list of vendors which ensures reliability and quality of the products.

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

The Company does not directly fall under essential services. In case of any risk of disruption or discontinuation of essential services, clients can directly contact the company's project head. The project head provides immediate assistance and addresses any concerns to minimize the impact on service continuity.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No):

The Company does not manufacture or sell products that are covered under such laws. After a project concludes, the company actively requests client feedback, which is used to determine areas for improvement.