



ENVIRONMENT, SOCIAL AND GOVERNANCE (ESG) POLICY

ESG and Sustainability Department

Building a sustainable future through responsible environmental, social, and governance practices.

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ABOUT TCC CONCEPT LIMITED

TCC Concept Limited is a diversified technology-driven enterprise focused on building and scaling innovative businesses across AI, digital infrastructure, technology, logistics, e-commerce, and real estate technology. Through its portfolio of businesses and strategic investments, the Company is committed to delivering sustainable value by leveraging innovation, operational excellence, and technology-led transformation.

The Company operates through multiple business verticals, including AI-powered technology solutions, cloud storage platforms, data centre infrastructure, logistics, digital commerce, and other emerging technology businesses. Its integrated business model enables it to identify high-growth opportunities, foster innovation, and create scalable enterprises across diverse sectors.

TCC Concept Limited is committed to conducting its business in a responsible, ethical, and sustainable manner. The Company recognizes that long-term value creation is intrinsically linked to sound environmental stewardship, social responsibility, and robust corporate governance. Accordingly, it integrates Environmental, Social, and Governance (ESG) principles into its business strategy, operational processes, and decision-making framework to promote sustainable growth, stakeholder trust, and responsible corporate citizenship.

ESG POLICIES

Title		Respective Department and Roles and Responsibilities
Department	Role & Responsibilities	Policy Name
ESG & Sustainability Department	Owner and custodian of ESG policies, ESG reporting, sustainability disclosures, environmental monitoring, supplier sustainability assessments, policy reviews and stakeholder engagement	All ESG policies
HR Department	Conduct onboarding, technical and soft-skill training, learning & development programs, monitor effectiveness of training programs	Skill Development Policy
	Support training resources and policy implementation along with department heads	Skill Development Policy
	Communicate grievance outcomes, support grievance investigations and ensure non-retaliation	Grievance Redressal Policy
	Review external employment declarations and conflict of interest disclosures	Conflict of Interest Policy
	Participate in access control audits and employee access reviews	Business Continuity Policy / IT Security Policy
Department Heads	Support employee training, skill enhancement and policy implementation	Skill Development Policy
Board of Directors	Approval of policies and annual review oversight	All policies contain Board approval clauses
Senior Management	Conduct annual review of policy effectiveness and approve revisions	Conflict of Interest Policy
Compliance Team	AML monitoring, suspicious activity identification and reporting	Anti-Money Laundering Policy
	Compliance monitoring and reporting	Customer Sustainability Policy
	Business Continuity Policy / IT Security Policy	Business Continuity Policy / IT Security Policy
Legal Team	Data privacy and legal compliance oversight	Business Continuity Policy / IT Security Policy
	Regulatory reviews and compliance mapping	Customer Sustainability Policy
IT Team	Vulnerability assessments, MFA implementation, encryption, cybersecurity controls	IT & Information Cyber Security and Disaster Recovery Policy
	Incident monitoring, incident logging and reporting	IT & Information Cyber Security and Disaster Recovery Policy
	Cloud security monitoring and system protection	Business Continuity Policy
	Data privacy compliance and regulatory compliance reviews	Business Continuity Policy / IT Security Policy

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Department	Role & Responsibilities	Policy Name
Procurement Department	Supplier onboarding, due diligence, anti-bribery requirements in supplier contracts	Supplier Selection & Management Policy
	Supplier sustainability assessment and performance monitoring	Supplier Code of Conduct Policy
	Vendor sustainability compliance monitoring	Customer Sustainability Policy
Project & Facility Management Team	Energy conservation initiatives, monitoring energy usage and implementing efficiency measures	Energy Efficiency & Conservation Policy
	Waste segregation, recycling and waste reduction activities	Waste Management Policy
	Water conservation, water monitoring and water efficiency initiatives	Water Management Policy
H&S Department	Occupational health and safety management, HIRA, audits, emergency preparedness	Environmental Health & Safety Policy
	Incident response drills, emergency preparedness and business continuity testing	Business Continuity Policy
Quality Team	Product testing, safety checks, quality assurance and compliance with safety standards	Product Quality & Safety Policy
Sales & Customer Relations Team	Customer engagement, sustainability communication, feedback collection and grievance handling	Customer Sustainability Policy
	Customer communication guidelines and sustainability messaging	Customer Sustainability Policy

ESG POLICIES

Title		Implementation - Committee Formation - Departmentwise
Committee	Role Mentioned in Policy	Role Mentioned in Policy
ESG Committee	ESG Policy Framework	Board-level oversight of governance, compliance, accountability, and ESG implementation.
		Board-level oversight of leadership, remuneration, and governance matters supporting ESG implementation.
		Oversight of stakeholder engagement, grievance handling, and stakeholder relations.
	Sustainable Sourcing Policy	Oversees supplier sustainability assessments, review processes, sustainability compliance, supplier engagement, continuous improvement and achievement of sustainability goals.
		Drives monitoring and review of sustainability performance through metrics, audits, feedback and continuous improvement.
	Customer Sustainability Policy	Responsible for policy enforcement, oversight, governance, monitoring and implementation of Customer Sustainability Policy across entities.
	Climate Risk Management Policy	Supports the Board and Executive Leadership Team in sustainability management, ESG strategy implementation, climate risk mitigation, and monitoring material ESG factors.
Risk Management Committee	ESG Policy Framework & Climate Risk Management Policy	Oversees climate-related matters, climate risks, opportunities, resilience planning, and risk governance. The Board oversees climate-related matters through this committee.
Executive Leadership Team	Climate Risk Management Policy	Supports ESG Committee and Board in implementation and monitoring of sustainability and climate strategies.
Safety Committee	Disaster Management Policy	Receives specialized disaster preparedness training and manages crisis response during emergencies and disasters.
		Receives specialized disaster preparedness training, participates in safety preparedness and emergency response activities.
		Dedicated cross-functional team comprising Operations, HR and Safety representatives responsible for emergency coordination, crisis decision-making, and liaison with external authorities.
Grievance Redressal Committee	Grievance Redressal Policy	Dedicated and independent committee responsible for receiving, investigating, reviewing, and resolving stakeholder grievances.
		Reviews appeals where complainants are dissatisfied with GRC decisions and provides final resolution based on justice and fairness.

POLICY

DOCUMENT DETAILS:

Title	Environmental, Social and Governance (ESG) Policies
Approved/Amended by	Board of Directors
Author	ESG & Sustainability Department

Version Details:

Sr. no	Name of policy	Description	Approval / Amended Date
1	ESG Policy	Version 1.2	Feb 13, 2026
2	Climate Risk Management Policy	Version 1.1	July 26, 2025
3	Disaster Management Policy	Version 1.1	July 26, 2025
4	Energy Efficiency Policy	Version 1.1	July 26, 2025
5	Environmental Health and Safety Policy	Version 1.1	July 26, 2025
6	Product Quality and Safety Policy	Version 1.1	July 26, 2025
7	Sustainable Sourcing Policy	Version 1.1	July 26, 2025
8	Waste Management Policy	Version 1.1	July 26, 2025
9	Water Management Policy	Version 1.1	July 26, 2025
10	Anti-Corruption & Anti Bribery Policy	Version 1.2	Feb 13, 2026
11	Conflict of interest	Version 1.1	July 26, 2025
12	Grievance Redressal Policy	Version 1.1	July 26, 2025
13	Human Rights Policy	Version 1.2	Feb 13, 2026
14	Public Policy Advocacy	Version 1.1	July 26, 2025
15	Skill Development Policy	Version 1.1	July 26, 2025
16	Anti Money Laundering Policy	Version 1.1	July 26, 2025
17	Business Continuity Plan Policy	Version 1.1	July 26, 2025
18	Customer Sustainability Policy	Version 1.1	July 26, 2025
19	Fraud Detection and Prevention Policy	Version 1.1	July 26, 2025
20	IT and Information Cyber Security & Disaster Recovery Policy	Version 1.1	July 26, 2025
21	Responsible Marketing & Ethical Advertising Policy	Version 1.1	July 26, 2025
22	Stakeholder Engagement Policy	Version 1.1	July 26, 2025
23	Supplier Code of Conduct Policy	Version 1.2	Feb 13, 2026
24	Supplier Selection and Management Policy	Version 1.1	July 26, 2025



ENVIRONMENT, SOCIAL AND GOVERNANCE (ESG) POLICY

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1. Introduction

TCC Concept Limited Environmental, Social, and Governance (ESG) principles have become increasingly critical for businesses seeking to align with the values of modern investors and stakeholders. TCC recognizes the growing emphasis on sustainable practices, with institutional investors and clients prioritizing companies that integrate ESG into their core strategies.

By adopting ESG, TCC establishes a robust framework that reflects its commitment to sustainable business practices, ethical governance, and positive societal impact. This approach not only addresses environmental and social responsibilities but also enhances trust with stakeholders. TCC's ESG initiatives focus on embedding sound environmental practices, fostering strong social responsibility, and upholding ethical governance standards in daily operations and corporate policies.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as "TCC" or the "Company".

Through its ESG integration, TCC goes beyond traditional performance metrics, embracing non-financial indicators that demonstrate its dedication to responsible investment, sustainability, and corporate ethics. This holistic strategy reinforces TCC's position as a forward-thinking organization committed to creating long-term value while contributing positively to society and the environment. We aim to further impart this long-term value to our clients, investors and other stakeholders.

Applicability Framework of Business Responsibility and Sustainability Report ("BRSR"):

- i. As per regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the top one thousand listed entities based on market capitalization are required to include a Business Responsibility and Sustainability Report ("BRSR") as part of their Annual Report.
- ii. Further, as per SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, as amended, dated January 30, 2026 read with regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, from FY 2023-24, mandatorily assessment or assurance of the BRSR Core will be applicable for the top 150 listed entities, expanding to the top 250 in FY 2024-25, the top 500 in FY 2025-26, and the top 1000 in FY 2026-27. Furthermore, as per SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, as amended, dated January 30, 2026 read with regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ESG disclosures for the value chain shall be applicable to the top 250 listed entities (by market capitalization), on a voluntary basis from FY 2025-26. The assessment or assurance of the same shall be applicable on a voluntary basis from FY 2026-27. In reference to the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024, the Industry Standards on Reporting of BRSR Core, as amended, will be applicable from FY 2024-25.
- iii. The Board of Directors are responsible for compliance, appointing qualified assurance providers, and ensuring accurate and transparent disclosures, aligning the Company with SEBI's framework to support sustainability and long-term value creation.
- iv. For the purposes of this Policy, all applicable laws, regulations, circulars, notifications, guidelines, frameworks, standards, and directions governing Business Responsibility and Sustainability Reporting ("BRSR"), including but not limited to the Securities and Exchange Board of India Act, 1992, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Companies Act, 2013, Industry Standards issued or recognized by SEBI, applicable circulars and guidance notes issued by SEBI, Stock Exchanges, and any other statutory, regulatory, or governmental authority, as amended, modified, supplemented, or re-enacted from time to time, shall collectively be referred to as the "BRSR Framework".
- v. Any reference in this Policy to the BRSR Framework shall be construed as a reference to all such applicable laws, regulations, standards, guidelines, and regulatory requirements governing sustainability and ESG disclosures.

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Objective

The objective of TCC's Environmental, Social, and Governance (ESG) Policy is to integrate sustainable, ethical, and transparent business practices into the company's operations. By adopting the Business Responsibility and Sustainability Reporting (BRSR) framework voluntarily, TCC aims to promote environmental sustainability, foster social impact through employee well-being and community engagement, and strengthen governance through accountability and transparency. This policy ensures compliance with relevant regulations, drives continuous improvement in ESG practices, and establishes a clear framework for transparent reporting. Ultimately, TCC seeks to build long-term stakeholder trust and contribute positively to society and the environment.

I. Scope

The provisions of this ESG Policy shall apply to all employees as well as other internal and external stakeholders of the Company including customers, upstream and downstream value-chain partners (including shareholders, investors, lenders, suppliers, vendors etc.) and the community at large (to the extent possible) across all our branches and offices.

II. Key Principles

The Business Responsibility and Sustainability Report (BRSR), which is based on the nine principles of responsible business conduct, aligns with the National Voluntary Guidelines on Social, Environmental, and Economic Responsibilities of Business (NVGs) issued by the Ministry of Corporate Affairs (MCA). These guidelines emphasize that businesses should not only be accountable but also socially, economically, and environmentally responsible. Through such reporting, the guidelines aim to encourage companies to better understand and embrace the transformation required to make their operations more responsible and sustainable. In 2019, the NVGs were revised and restructured into the National Guidelines on Responsible Business Conduct (NGRBCs). The said guidelines stipulated that the businesses should:

- **Principle 1:** Businesses should conduct and govern themselves with integrity and in a manner that is Ethical, Transparent and Accountable,
- **Principle 2:** Businesses should provide goods and services in a manner that is sustainable and safe,
- **Principle 3:** Businesses should respect and promote the well-being of all employees, including those in their value chains,
- **Principle 4:** Businesses should respect the interests of and be responsive to all their stakeholders,
- **Principle 5:** Businesses should respect and promote human rights,
- **Principle 6:** Businesses should respect and make efforts to protect and restore the environment,
- **Principle 7:** Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent,
- **Principle 8:** Businesses should promote inclusive growth and equitable development,
- **Principle 9:** Businesses should engage with and provide value to their consumers in a responsible manner.

The Company has adopted the above-mentioned nine key principles of BRSR in accordance with the BRSR Framework.

Additionally, to strengthen our commitment to Environmental, Social, and Governance (ESG) principles, TCC aligns its operations with the International Finance Corporation (IFC) Performance Standards and UN Global Compact Principles to ensure sustainable and responsible business practices. We integrate these standards into our policies, decision-making processes, and stakeholder engagements to mitigate environmental and social risks while promoting long-term value -

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- creation. Apart from this comprehensive compliance, TCC also commits to integrate World Bank Environment, Health and Safety Guidelines (WB EHS) into its ESG framework to ensure responsible and sustainable operations.

Key Commitments:

1. **Risk Management** - Implement robust environmental and social risk assessments.
2. **International Human Rights Standards** – Promote equality and respect for all human beings regardless of nationality, ethnicity, or beliefs.
3. **Labour Standards** - Ensure safe working conditions, fair wages, and compliance with labour laws.
4. **Sustainability** - Optimize resource use, reduce pollution, and promote green practices.
5. **Community & Security** - Protect community well-being and engage stakeholders transparently.
6. **Biodiversity & Land Use** - Minimize environmental impact and support sustainable development.
7. **Grievance Redressal** - Maintain open dialogue and address concerns effectively.
8. **Environmental Sustainability** - Implement energy efficiency, water conservation, and waste management best practices to minimize ecological impact.
9. **Health & Safety** - Maintain high standards of workplace and guest safety, including emergency preparedness and food hygiene.
10. **Community & Cultural Sensitivity** - Engage with local communities, respect cultural heritage, and support sustainable tourism initiatives.
11. **Compliance & Monitoring** - Regularly assess environmental and social risks, enforce EHS standards, and continuously improve operational sustainability.

III. Our Commitment to ESG: Driving Sustainable Change

At TCC, we firmly believe that sustainable business growth and strong financial performance go hand-in-hand. Guided by this belief and underpinned by a robust governance framework, we are steadfast in our ESG commitments to drive positive change for people and the planet.

a). Environmental Commitments:

We strive to grow responsibly, decoupling our environmental footprint from business growth while amplifying our positive social impact. Focused on improving the health of our planet, our environmental priorities include:

1. Climate Action
2. Sustainability
3. Protecting and Regenerating Nature
4. Fostering a Waste-Free World

b). Social Commitments:

Through our operations and initiatives, we work to reduce social inequalities and enhance health, confidence, and well-being across communities. Our social priorities are:

1. Promoting Positive Nutrition
2. Improving Health and Well-Being
3. Fostering Equity, Diversity, and Inclusion
4. Raising Living Standards
5. Shaping the Future of Work
6. Community & Cultural Sensitivity

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c). Governance Commitments:

Integrity and respect for people and the planet are at the heart of our corporate governance practices. Our values and principles have consistently guided us, enabling us to lead responsibly and ethically. Key focus areas in governance include:

1. Integrity
2. Responsibility
3. Respect
4. Innovation and Pioneering
5. Transparency and accountability

IV. Policies that guide the fulfilment of our ESG Commitment

ENVIRONMENT	SOCIAL	GOVERNANCE
Climate Risk Management Policy	Anti-Corruption and Anti Bribery	Anti-Money Laundering Policy
Disaster Management Policy	Conflict of Interest	Business Continuity Plan
Energy efficiency Policy	Grievance Redressal Policy	Customer sustainability Policy
Environmental Health & Safety Policy	Human Rights Policy	Fraud Detection and Prevention Policy
Product quality and safety Policy	Insertion Material in Employee Policy	IT and information Cyber security & Disaster Recovery Policy
Sustainability sourcing Policy	PublicAdvocacy Policy	Responsible Marketing & Ethical advertising Policy
Waste Management Policy	Skill Development Policy	Stakeholder Engagement Policy
Water Management Policy		Supplier code of conduct Policy

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V. Approach and Policy Governance for TCC

TCC's ESG policy is governed by a commitment to ethical leadership, transparency, and regulatory compliance. We integrate sustainability into decision-making, ensure stakeholder engagement, and maintain robust risk management practices. The Board oversees the effective implementation of this policy, ensuring accountability and continuous improvement in our ESG efforts through the following board committees:

- ESG Committee
- Risk Management Committee

VI. Core KPIs for ESG Performance at TCC

ESG ATTRIBUTE	PARAMETER	CROSS-REFERENCE TO THE BRSR
Green-house gas (GHG) footprint <i>Greenhouse gas emissions may be measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard</i>	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) Total Scope 2 emissions (Break-up of the GHG (CO ₂ e) into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) GHG Emission Intensity (Scope 1 +2)	Principle 6
Water footprint	Total water consumption Water consumption intensity Water Discharge by destination and levels of Treatment	Principle 6
Energy footprint	Total energy consumed <i>% of energy consumed from renewable sources</i> Energy intensity	Principle 6

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ESG ATTRIBUTE	PARAMETER	CROSS-REFERENCE TO THE BRSR
Embracing circularity – details related to waste management by the entity	Specified types of waste – plastic, e-waste, bio-medical, construction and demolition, battery, radioactive, other hazardous waste generated Total waste generated Waste intensity Each category of waste generated, total waste recovered through recycling, reusing or other recovery operations For each category of waste generated, total waste disposed by nature of disposal method	Principle 6
Enhancing Employee Wellbeing and Safety	Spending on measures towards wellbeing of employees and workers – cost incurred as a % of total revenue of the company Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's operations and services)	Principle 3
Enabling Gender Diversity in Business	Complaints on POSH (sexual harassment) Gross wages paid to females as % of wages paid	Principle 5

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ESG ATTRIBUTE	PARAMETER	CROSS-REFERENCE TO THE BRSR
Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent / on contract) as % of total wage cost	Principle 8
Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events Number of days of accounts payable	Principle 9 Principle 1
Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	Principle 1

IX. ESG Disclosure and Report

This policy will be available on the company website under the Investor Section and will be reviewed periodically to ensure compliance with statutory requirements and alignment with the company's evolving policies. We are committed to the continuous improvement of our ESG Policy, regularly reviewing and updating it to maintain its effectiveness and adherence to evolving legal, ethical, and sustainability standards. A version history will be maintained to document changes, reflecting our dedication to transparency and progress in our ESG journey.

X. Contact Information

For any questions or concerns related to this ESG policy, please contact esg@tccltd.

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XI. Disclaimer

This Policy is proprietary to the TCC. Unauthorized use, replication, or distribution of this document or its contents, in whole or in part, is strictly prohibited without prior written consent.

This policy is intended solely for internal use and reference. The information contained herein is subject to continuous review and updates, and may be modified to reflect evolving business conditions, regulatory requirements, or operational strategies. TCC assumes no responsibility or liability for unauthorized reliance on or misinterpretation of this policy.

This Policy was last amended by the Board of Directors at its meeting held on February 13, 2026.







CLIMATE RISK MANAGEMENT POLICY

ESG and Sustainability Department



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I. Introduction

The Climate Risk Management Policy outlines the commitment of TCC to adopt a comprehensive approach to addressing climate-related risks and enhancing the resilience of our operations and assets. Acknowledging that climate change poses a significant risk to businesses and communities, particularly in the real estate and manufacturing sectors, we recognize our responsibility to mitigate our environmental impact. Given that buildings contribute substantially to global energy consumption and greenhouse gas emissions, proactive measures are essential. Our policy aims to integrate climate considerations into strategic and financial decisions. By systematically identifying, assessing, and mitigating climate-related risks, we strive to protect our assets, support our stakeholders, and contribute to a sustainable future.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as “TCC” or the “Company”.

II. Scope

This Climate Management Policy applies to all business units within TCC. It encompasses:

- i. The identification, assessment, and management of climate-related risks and opportunities across all operations.
- ii. The integration of climate considerations into governance, risk management, and strategic planning processes.
- iii. The commitment to transparency through regular reporting on climate-related metrics and performance.
- iv. Ongoing review and enhancement of climate risk management practices in line with evolving regulations and best practices.
- v. The policy includes the identification, calculation, and reduction of Scope 1 and Scope 2 GHG emissions, as part of our commitment to reduce our carbon footprint and contribute to global sustainability targets.

III. Key Concepts and Definitions

- i. **GHG**- Greenhouse Gas
- ii. **ESG** – Environmental Social Governance
- iii. **NZC** - Net Zero Carbon
- iv. **TCFD** -Task Force on Climate-related Financial Disclosures
- v. **IPCC** - International Panel on Climate Change

“We have a single mission: to protect and hand on the planet to the next generation.”

—
François Hollande

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IV. Policy Implementation:

A. Guiding Principles

1. Climate Risk Management and Plan:

- a. **Risk Governance** - The Board of Directors will oversee climate-related matters through a Risk Management Committee. Senior management will implement and monitor climate risk policies across all business units.
- b. **Climate Risk Identification and Assessment** - Climate-related risks will be identified at both the operational and portfolio levels. A robust scenario analysis and stress-testing framework will be developed to assess potential future impacts of climate change.
- c. **Climate-related Opportunities** - We will explore business opportunities arising from climate change, such as the demand for sustainable products and services. Our goal is to align with sustainability initiatives which shall be in line with the Government of India's commitment to achieving carbon neutrality by 2070 and a 50% reduction in emissions by 2030, we aim to actively support these national objectives through our sustainability efforts.
- d. **Risk Measurement** - The financial implications of climate-related risks will be assessed by analysing potential impacts on revenues, expenditures, and asset values. This evaluation will help inform strategic decision-making.
- e. **Internal Controls** - Adequate internal controls will be implemented to manage climate-related risks effectively. These controls will be aligned with existing company policies to mitigate identified risks and their impacts.
- f. **Risk Reporting and Monitoring** - Regular reports detailing our exposure to climate-related risks and our performance in managing them will be presented to senior management and the Board. This ensures transparency and accountability.
- g. **Metrics and Targets** - We will monitor and report key climate-related metrics, including greenhouse gas emissions, energy usage, waste management, and water consumption, as part of our sustainability initiatives..
- h. **Continuous Improvement** - Review and update the policy and associated strategies periodically to reflect new regulations, emerging risks, and best practices in climate risk management.
- i. **Resource Allocation** - Allocate necessary resources, , to support climate initiatives and ensure effective implementation of the policy.

2. Climate Change Adaptation:

Climate change adaptation involves adjusting operations to minimize the impacts of climate change, focusing on risk assessment and strategy development to protect our people, assets, and operations. We are committed to systematically identifying and managing climate-related risks, evaluating vulnerabilities at TCC.

Key Categories of Climate-Related Risks-

- a. **Transition Risks:** Changes in policy, technology, and market dynamics as we move toward a low-carbon economy.
- b. **Physical Risks:**
 - i. **Acute Risks:** Extreme weather events (e.g., floods, storms) disrupting operations.
 - ii. **Chronic Risks:** Long-term shifts (e.g., rising temperatures) affecting operational viability.



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3. Climate Change Mitigation:

Climate change mitigation refers to efforts aimed at reducing greenhouse gas emissions. Our goal is to minimize our environmental footprint through effective management of our operations. Key mitigation strategies include:

- i. Establishing long-term carbon reduction targets.
- ii. Implementing energy efficiency measures in our manufacturing processes.
- iii. Transitioning to low-carbon materials and sustainable sourcing practices.
- iv. Encouraging the use of renewable energy sources in our operations.
- v. Collaborating with suppliers and stakeholders to reduce emissions across the supply chain.
- vi. We will calculate and monitor Scope 1 and Scope 2 emissions as part of our climate risk mitigation efforts. Scope 1 covers direct emissions from owned or controlled sources, while Scope 2 includes indirect emissions from purchased electricity. We will implement strategies to reduce both, aligned with national and international climate targets, including our Net Zero Carbon (NZC) strategy.
- vii. We will report Scope 1 and Scope 2 emissions in our annual sustainability report, ensuring transparency and alignment with global frameworks.

4. Climate Resilience

Resilience in our context refers to the ability of our operations and assets to anticipate, prepare for, and adapt to changing climate conditions. We will adopt the following strategies to enhance resilience:

- i. Conduct comprehensive assessments to identify local climate risks and hazards that may affect our operations.
- ii. Implement design and operational modifications to reduce risk exposure.
- iii. Regularly monitor and assess the effectiveness of our resilience strategies, adjusting as necessary.
- iv. Collaborate with employees, suppliers, and the community to enhance collective resilience through education and preparedness initiatives.

5. Alignment with TCFD Framework

The Company commits to align our climate risk disclosures:

a. Governance

The Board of Directors and senior management uphold high standards of corporate governance, recognizing its importance for the long-term success of our operations. We integrate Environmental, Social, and Governance (ESG) considerations into all aspects of our business. The Board, supported by the ESG Committee and Leadership Team, oversees sustainability management, ensuring climate risk mitigation and material ESG factors are embedded in our strategies for transparent performance assessment and long-term stakeholder value.

b. Strategy

- i. We recognize that climate change poses significant physical risks (e.g., extreme weather and flooding) and transition risks (e.g., regulatory changes and market dynamics) that could impact our operations.
- ii. To address these risks, we will optimize resource efficiency, obtain green certifications for our facilities and products, and transition to renewable energy in manufacturing, aligning our efforts with our Net Zero Carbon (NZC) strategy and Science-based targets.

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c. Risk Management

We will integrate climate-related risks into our framework to enhance resilience by:

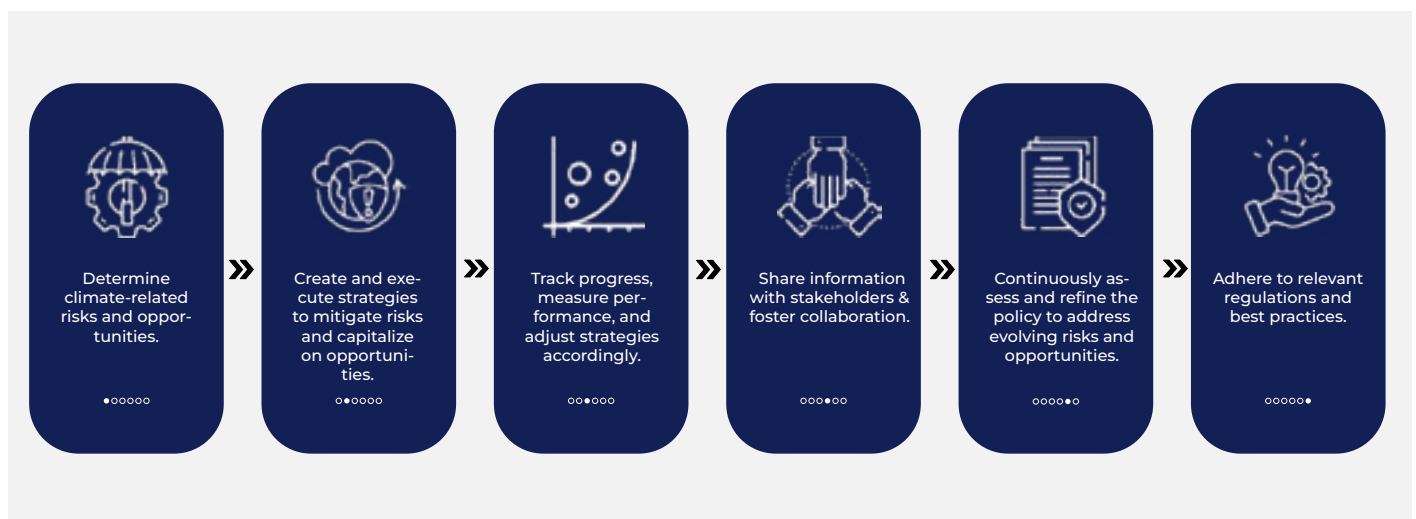
- i. i. Evaluating the environmental performance of our facilities and manufacturing processes.
- ii. ii. Conducting climate risk assessments using IPCC scenarios to identify impacts and adaptation opportunities.

d. Metric and Targets

We will establish and monitor climate-related metrics and targets to track progress on our climate strategy and ESG objectives outlined in our ESG Roadmap. All business units will report annual ESG performance to the ESG team, enhancing data quality and meeting company-level reporting requirements while continuously improving our climate risk management efforts.

B. Process Flow chart:

The following process flow chart outlines the steps for implementing Climate Risk Management practices:



V. Continuous Improvement

We are committed to continuous improvement in our Climate Risk Management Policy. We will regularly assess the policy's effectiveness, identify areas for improvement, and stay updated on changes in regulations and compliance requirements. We will actively research and implement industry best practices to foster innovation and maintain a leadership position in sustainability. We will create channels for employees and stakeholders to share ideas for enhancing Climate Risk management, promoting collaboration and shared responsibility.

VI. Contact Information

For any questions or concerns related to this Climate Risk Management Policy, please contact esg@tccltd.in

ESG POLICIES

VII. Disclaimer

This Climate Risk Management Policy is proprietary to the TCC. Unauthorized use, replication, or distribution of this document or its contents, in whole or in part, is strictly prohibited without prior written consent. This policy is intended solely for internal use and reference. The information contained herein is subject to continuous review and updates, and may be modified to reflect evolving business conditions, regulatory requirements, or operational strategies. TCC assumes no responsibility or liability for unauthorized reliance on or misinterpretation of this policy.

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This Policy was approved by the Board of Directors at its meeting held on July 26 2025







DISASTER MANAGEMENT POLICY

ESG and Sustainability Department



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ESG

POLICIES

I. Introduction

This policy aligns with the Principles of the Business Responsibility and Sustainability Reporting Framework (“BRSR”):

a. Principle 2 that requires the company to provide goods and services in a sustainable & safe manner.

This Policy establishes a comprehensive framework for effectively managing potential crises within the Company. Recognizing the inherent risks associated with unforeseen events, this policy aims to enhance preparedness, ensure the safety of our personnel, and minimize disruptions to operations. By outlining clear procedures and protocols, we strive to foster a proactive approach to crisis management that prioritizes the well-being of our employees and the continuity of our business. This policy is integral to our commitment to maintaining a resilient and safe workplace environment.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as “TCC” or the “Company”.

II. Scope

This policy applies to all employees, contractors, and stakeholders associated with us. It encompasses all types of potential disasters, such as natural calamities (Earthquakes, Floods, Storm events, etc.), industrial accidents such as fire, smoke etc, and health emergencies, affecting both our leased facilities and manufacturing operations. By addressing the diverse risks inherent in our multifaceted operations, we aim to ensure comprehensive preparedness and response capabilities.

III. Key Concepts and Definitions

- i. **Hazard Identification and Risk Assessments (HIRA)** - A systematic process to identify potential hazards and assess the risks associated with them, particularly in the context of routine, non-routine, and emergency operations.
- ii. **Mock Drills** - Simulated disaster scenarios conducted to ensure that personnel are familiar with evacuation routes, assembly points, and emergency procedures.
- iii. **Emergency Kits** - Well-stocked kits containing first aid supplies, flashlights, batteries, water, non-perishable food, and essential tools, regularly checked and replenished to ensure readiness.
- iv. **Communication Protocols** - Clear procedures outlining how information will be disseminated during a crisis, including establishing a chain of command, designated spokespersons, and communication tools.



ESG

POLICIES

IV. Policy Implementation:

A. Guiding Principles

1. Risk Assessment:

- a. Conduct comprehensive hazard identification and risk assessments (HIRA) for routine, non-routine & emergency operations at all locations. This is to identify potential hazards, including natural disasters (e.g., floods, earthquakes), and health emergencies (e.g., pandemics).
- b. Create and maintain a detailed report of identified risks, categorizing them by severity and likelihood, form risk mitigation & management methods / strategies and update this documentation regularly to reflect changes in operations or the external environment.

2. Preparedness Plan:

- a. Implement mandatory training sessions for all employees on disaster preparedness, response procedures, and safety protocols. This includes specialized and regular refresher courses for all staff.
- b. To test the efficacy of disaster management, plan, schedule and conduct mock drills at all locations. These drills should simulate various disaster scenarios to ensure that personnel are familiar with evacuation routes, assembly points, and emergency procedures. Documentation of such mock drills including photo documentation shall be maintained.
- c. Equip each facility with well-stocked emergency kits containing first aid supplies, flashlights, batteries, water, non-perishable food, and essential tools. Regularly check and replenish these kits to ensure readiness.
- d. Develop clear communication protocols that outline how information will be disseminated during a crisis. This includes establishing a chain of command, designated spokespersons, and communication tools (e.g., mobile alerts, emails) to ensure timely updates to all employees and stakeholders.

3. Evacuation Procedures:

- a. Form a dedicated Emergency response Management Team that includes representatives from various departments, such as Operations, HR, and Safety. This team will be responsible for coordinating responses, making critical decisions during crises, and communicating with external authorities when necessary.
- b. Create and distribute clear evacuation procedures tailored to each premises' layout, ensuring that all personnel know their designated exit routes and assembly points. Signages should be prominently displayed throughout facilities to guide employees during emergencies. Utilize diverse methods such as workshops, online modules, and hands-on demonstrations to enhance engagement and effectiveness. Additionally, implement assessments and feedback mechanisms to continually improve the training content.

"Disaster mitigation... increases the self reliance of people who are at risk - in other words, it is empowering."

—
Ian Davis

ESG

POLICIES

4. Recovery Plan:

- After a disaster, conduct thorough damage assessments to evaluate the impact on facilities, equipment, and inventory. This assessment will inform recovery strategies and resource allocation.
- Develop and document business continuity plans that outline how to resume operations quickly and efficiently after a crisis. This may include identifying backup suppliers, alternative work locations, and remote work options for employees if facilities are compromised.

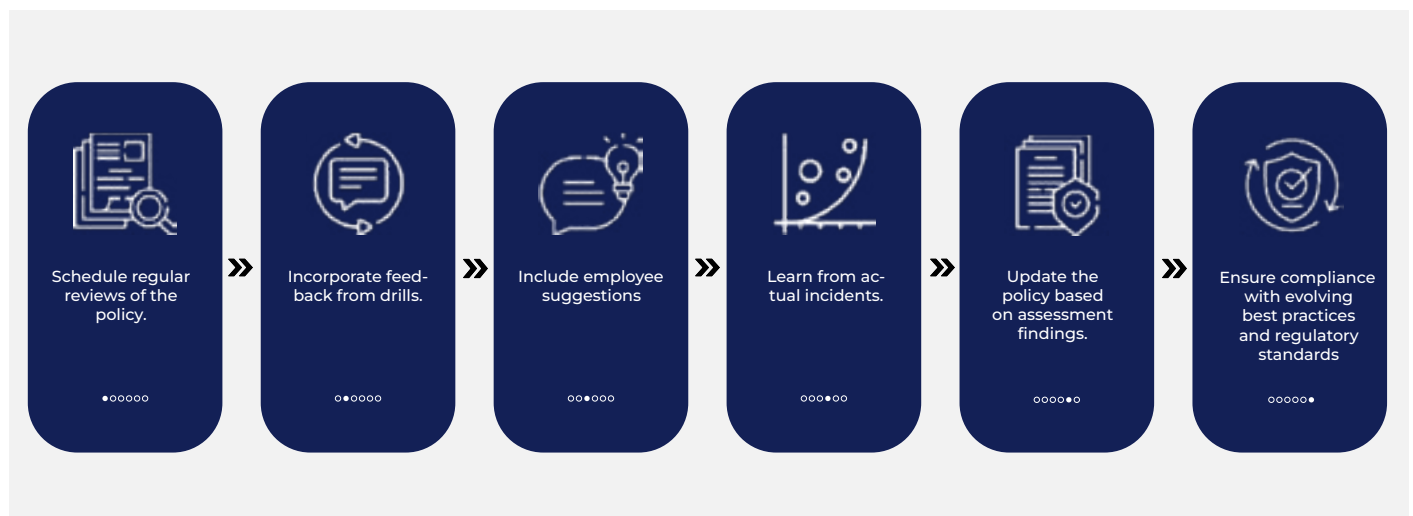
5. Communication Protocols:

- Establish robust internal communication channels to ensure that all employees are kept informed during a crisis. This includes regular updates via emails, intranet announcements, and SMS alerts to keep everyone aware of the situation and any necessary actions.
- Develop a strategy for communicating with external stakeholders, including clients, suppliers, and the media, during a crisis. This strategy should include designated spokespersons and pre-approved messaging to maintain consistency and clarity.

By implementing these detailed measures, it will enhance its resilience and ability to respond effectively to potential crises, thereby safeguarding our employees, assets, and operations.

B. Process Flow chart:

The following process flow chart outlines the steps for implementing Disaster Management Practises:



V. Continuous Improvement

We are committed to continuous improvement in our Disaster Management Policy. We will regularly assess the policy's effectiveness, identify areas for improvement, and stay updated on changes in regulations and compliance requirements. We will actively research and implement industry best practices to foster innovation and maintain a leadership position in sustainability. We will create channels for employees and stakeholders to share ideas for enhancing disaster waste management, promoting collaboration and shared responsibility.

VI. Contact Information

For any questions or concerns related to this Disaster Management Policy, please contact esg@tccltd.in

ESG

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VII. Disclaimer

This Disaster Management Policy is proprietary to the TCC. Unauthorized use, replication, or distribution of this document or its contents, in whole or in part, is strictly prohibited without prior written consent. This policy is intended solely for internal use and reference. The information contained herein is subject to continuous review and updates, and may be modified to reflect evolving business conditions, regulatory requirements, or operational strategies. TCC assumes no responsibility or liability for unauthorized reliance on or misinterpretation of this policy.

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ENERGY EFFICIENCY AND CONSERVATION POLICY

ESG and Sustainability Department



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ESG POLICIES

I. Introduction

The Energy Efficiency policy aligns with the Principles of the Business Responsibility and Sustainability Reporting Framework (“BRSR”): Principle 6 requires the Company to respect and make efforts to protect and restore the environment. This policy establishes a framework for promoting sustainable energy practices within our Company, which operates across India. Recognizing the importance of energy conservation for environmental sustainability and operational efficiency, aims to minimize energy consumption, reduce costs, and enhance our overall environmental performance.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as “TCC” or the “Company”.

II. Objective

The primary objective of this policy is to:

- i. Reduce overall energy consumption in all facilities, operations and services by implementing energy-efficient practices and technologies.
- ii. Lower energy costs through effective management and optimization of energy use across all spaces.
- iii. Promote environmentally sustainable practices that align with national and global energy conservation goals, thereby reducing our carbon footprint.
- iv. Foster a culture of energy efficiency among employees through training and awareness programs that emphasize the importance of responsible energy use.

III. Scope

This policy encompasses all aspects of energy use at all locations aiming for a holistic approach to energy conservation.



ESG

POLICIES

IV. Policy Implementation:

A. Framework for Sustainable Energy Use

1. Energy Audits:

- a. Conduct regular energy audits of all leased facilities and the furniture manufacturing unit to identify areas of high energy consumption and potential efficiency improvements.
- b. Document findings and develop action plans to address identified inefficiencies as well as implement measures suggested in energy audit reports.

2. Energy efficient technologies:

- a. Invest in energy-efficient technologies and equipment, such as LED lighting, energy-efficient HVAC systems, and smart energy management systems, to reduce energy consumption.
- b. Evaluate the feasibility of adopting & implementing renewable energy sources (e.g., solar panels) to supplement energy needs and further reduce reliance on non-renewable energy sources.

3. Operational Practices:

- a. Establish and implement standard operating procedures installing signages on importance of energy saving.
- b. Encourage the use of energy-efficient appliances and practices in all locations and processes.

4. Employee engagement:

- a. Develop training programs to educate employees about energy conservation practices and their role in promoting energy efficiency within the company.
- b. Implement initiatives that encourage employee participation in energy-saving activities, such as energy challenges/competitions or recognition programs for energy-efficient behaviours.

5. Communication Protocols:

- a. Implement systems for monitoring energy consumption across all facilities to track progress toward energy conservation goals.
- b. Regularly report energy usage data and conservation achievements to stakeholders, ensuring transparency and accountability.

By implementing this Policy, our facility management company aims to create a culture of sustainability, reduce operational costs, and contribute positively to environmental preservation while ensuring efficient operations across our leased properties and manufacturing unit.

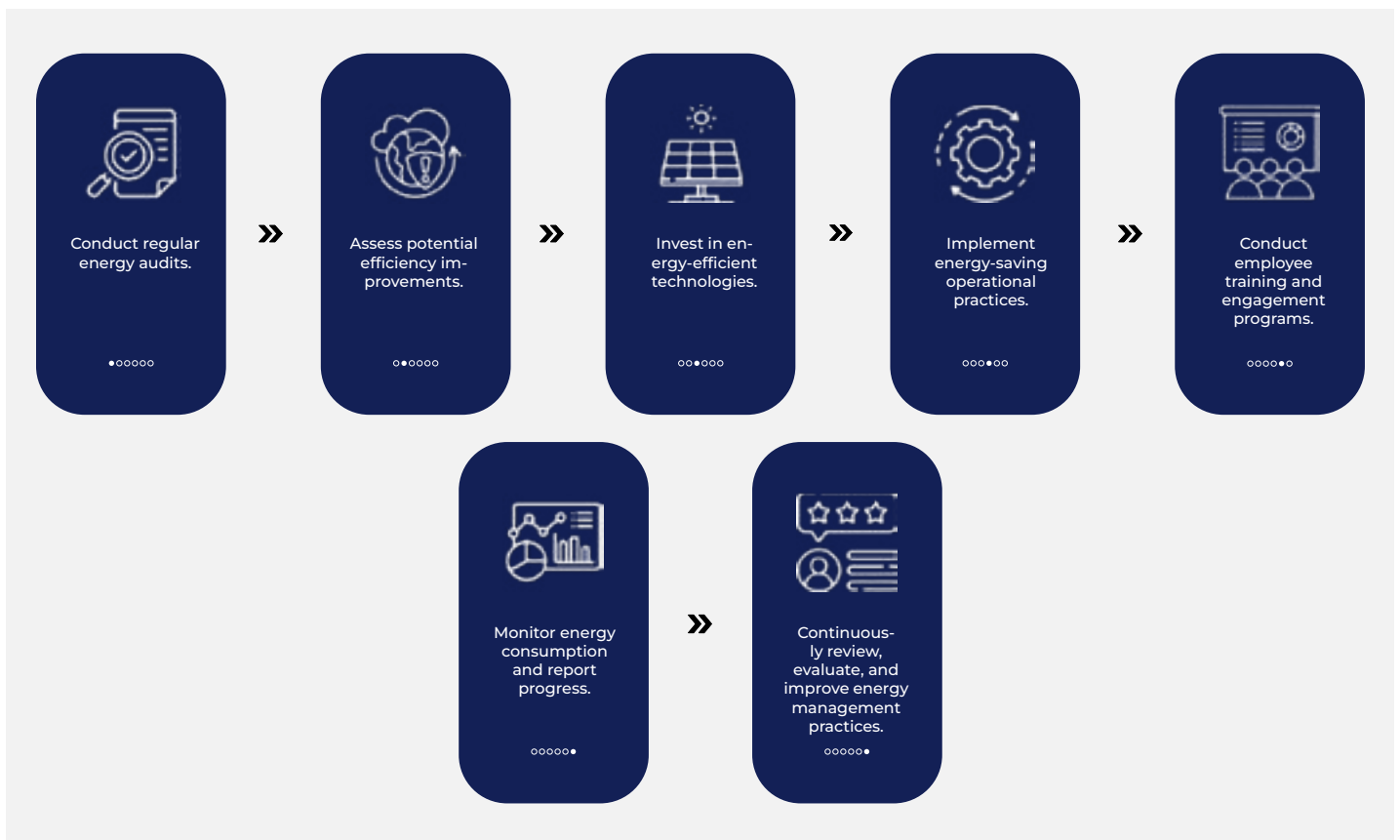
“Energy conservation is the foundation of energy independence.”

—
Tom Allen

ESG POLICIES

B. Process Flow chart:

The following process flow chart outlines the steps for implementing Energy Efficiency practices:



V. Continuous Improvement

We are committed to ongoing improvement in our energy efficient practises. We will periodically review and update the Policy based on advancements in energy-saving technologies, changes in regulations, and lessons learned from energy audits and employee feedback. Set measurable energy conservation targets and evaluate performance against these targets to drive continuous improvement.

VI. Contact Information

For any questions or concerns related to this Energy Efficient Policy, please contact esg@tccltd.in

VII. Disclaimer

This Energy Efficiency Policy is confidential and proprietary property of TCC. Unauthorized use, disclosure, or distribution of this policy or any information contained herein is strictly prohibited. The information contained within this policy is subject to change and may be updated periodically to reflect evolving business needs and regulatory requirements. TCC reserves the right to modify or amend this policy at any time without prior notice. TCC assumes no liability for any unauthorized use or reliance on the information contained in this policy.

ESG POLICIES

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ENVIRONMENTAL HEALTH AND SAFETY POLICY

ESG and Sustainability Department



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ESG POLICIES

I. Introduction

At TCC, Occupational Health, and Safety (EHS) Policy is designed to reflect our dedication to sustainability and compliance with Environmental, Social, and Governance (ESG) principles. We adhere to global best practices, including the Sustainable Development Goals (SDGs) and the United Nations Global Compact (UNGC), as we strive to minimize our environmental footprint while promoting a culture of safety within our organization.

This policy outlines our proactive approach to managing environmental impacts and ensuring the well-being of our stakeholders. By implementing effective waste management strategies, promoting resource conservation, and fostering a safe working environment, we aim to enhance operational efficiency while prioritizing health and safety standards.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as “TCC” or the “Company”.

II. Scope

The Environment, Occupational Health, and Safety (EHS) Policy of TCC applies to all operations and services provided by the company, ensuring a commitment to safety and sustainability across all activities. The policy applies to all employees, contractors, and visitors across all services and operations by TCC.

III. Key Concepts and Definitions

This policy applies to all operations and services provided by the Company, including:

- i. **Occupational Health and Safety (OHS):** A discipline focused on the safety, health, and welfare of employees in the workplace, aiming to prevent work-related injuries and illnesses.
- ii. **Disposal:** The safe final step for waste that cannot be reused, recycled, or recovered, typically through landfilling or incineration.
- iii. **Polluter Pays Principle:** A principle stating that those who produce pollution should bear the costs associated with managing it to prevent environmental damage.
- iv. **Health and Safety (ISO 45001):** Standards ensuring suppliers provide a safe and healthy workplace, complying with occupational health and safety regulations.



ESG

POLICIES

IV. Policy Implementation:

A. Guiding Principles

1. **Develop and Implement an Integrated Management System (IMS)** - Create an IMS that integrates environmental, occupational health, and safety management systems. Develop and implement Standard Operating Procedures (SOPs) for all EHS aspects, including waste management, emergency response, machinery safety, product safety, and specific procedures for specific operations.
2. **Regular reviews** - The Company will be conducting audits (internal & external) of its EOH&S performance to evaluate compliance with legal requirements and internal standards, identifying areas for improvement and adapting to regulatory changes. b) Establish KPIs to measure EOH&S effectiveness, focusing on accidents, injury rates, incident reports, and employee feedback. c) Conduct mock drills to test the efficacy of emergency procedures.
3. **Training Awareness** - Provide tailored training sessions for all employees on EOH&S requirements, safe work practices, and emergency procedures. Launch campaigns to foster a culture of safety and environmental responsibility, including workshops and informational materials on EOH&S practices.
4. **Monitoring and reporting** - Establish systems for regular inspections to ensure adherence to EOH&S regulations and internal policies. Create a reporting framework to provide regular updates on EOH&S performance, including compliance status and incidents, ensuring transparency and accountability.
5. **Stakeholder engagement** - Encourage participation in EOH&S initiatives through committees/task forces to foster ownership and responsibility.

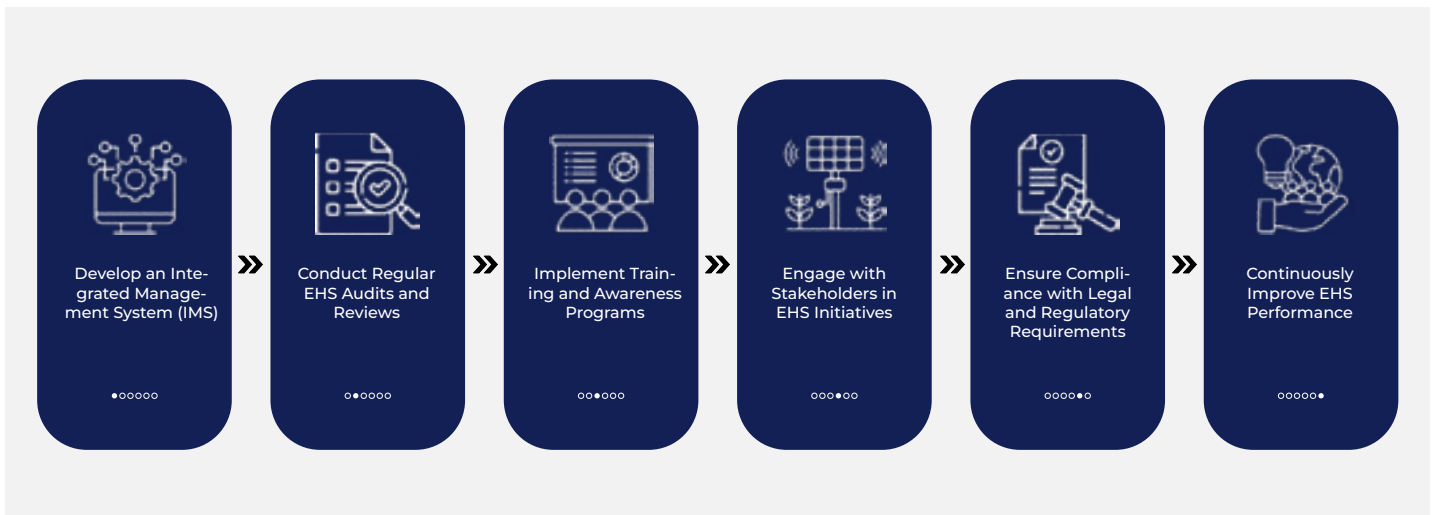
By implementing these actions, the Company aims to foster a safe, healthy, and environmentally responsible workplace within our facility management operations, construction sites and furniture manufacturing unit. This commitment not only protects our employees and clients but also enhances our reputation as a responsible corporate entity in India.



ESG POLICIES

2. Process Flow chart:

The following process flow chart outlines the steps for implementing Environmental Health and Safety Plan practices:



V. Continuous Improvement

We are committed to ongoing improvement in our Environmental Health and Safety practices. We will regularly review and update this Policy to ensure its effectiveness and alignment with evolving legal and ethical standards. Additionally, we will maintain a record of the Policy's version history to document any changes and demonstrate our commitment to continuous improvement.

VI. Contact Information

For any questions or concerns related to this Environmental Health and Safety Policy, please contact esg@tccltd.in

VII. Disclaimer

This Environmental Health and Safety Policy is proprietary to the TCC. Unauthorized use, replication, or distribution of this document or its contents, in whole or in part, is strictly prohibited without prior written consent. This policy is intended solely for internal use and reference. The information contained herein is subject to continuous review and updates, and may be modified to reflect evolving business conditions, regulatory requirements, or operational strategies. TCC assumes no responsibility or liability for unauthorized reliance on or misinterpretation of this policy.

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WASTE MANAGEMENT POLICY

ESG and Sustainability Department



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ESG

POLICIES

I. Introduction

This policy aligns with the Principles of the mandated Business Responsibility and Sustainability Reporting Framework

- a. Principle 2 that requires the Company to provide goods and services in a sustainable & safe manner.
- b. Principle 6 that requires the Company to respect and make efforts to protect and restore the environment.

TCC is committed to sustainable waste management practices that align with legal requirements and industry standards. Our policy focuses on minimizing waste generation, maximizing recycling, and ensuring responsible disposal, thereby reducing our environmental impacts related to waste management and promoting a healthier community.

This policy applies to all business units of TCC including subsidiaries, associate companies, and joint ventures that are under its control.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as "TCC" or the "Company".

II. Scope

TCC proactively addresses waste management issues by implementing this policy. This policy serves as a directive for establishing effective waste management strategies, systems, and processes. Our key objectives include:

- i. Comply with all relevant national, regional, and local waste management regulations.
- ii. Implement the 6R principles (Refuse, Reduce, Reuse, Recycle, Recover, and Responsible Disposal) to manage waste effectively.
- iii. Strive for zero waste to landfill certifications wherever feasible.
- iv. Eliminate Single Use Plastics (SUP) from all operations.
- v. Incorporate circular economy principles to minimize waste sent for disposal.
- vi. Obtain registration for Extended Producer Responsibility (EPR). Ensure compliance with EPR requirements for applicable waste categories.
- vii. Set measurable targets for waste reduction, recycling, and reuse, and regularly monitor progress.
- viii. Practice segregation of relevant waste (e.g. Food waste) at required locations.
- ix. Benchmark our waste management practices against industry best practices for continuous improvement.
- x. Train employees on the correct, proper & responsible handling procedures / methods and disposal of various waste types, including wood waste, plastics, and packaging materials.
- xi. Promote the use of recycled and reusable materials in our operations.
- xii. Collaborate with external stakeholders to enhance sustainable waste management practices.
- xiii. Raise awareness of sustainable waste management among employees and external partners.

"We have been getting ready to recycle more e-waste by investing in infrastructure, providing grants to local government and working with industry."

Jay Weatherill

ESG

POLICIES

III. Key Concepts and Definitions

- i. **Waste** - Any material or substance that is no longer useful or desired and is discarded. This can include solid, liquid, and gaseous waste.
- ii. **Waste Management** - The systematic collection, transportation, processing, recycling, or disposal of waste materials.
- iii. **Waste Segregation** - The process of separating different types of waste (e.g., recyclables, organics, and hazardous waste) for proper collection and disposal.
- iv. **Recycling** - The process of converting waste materials into new products.
- v. **Reuse** - The process of using a product or material multiple times for its original or a different purpose.
- vi. **Landfill** - A designated area for the disposal of solid waste.
- vii. **Circular Economy** - An economic model that aims to keep resources in use for as long as possible, extract the maximum value from them while in use, then recover and regenerate products and materials at the end of their life.
- viii. **Extended Producer Responsibility (EPR)** - A policy that holds producers responsible for the environmental impact of their products throughout their entire lifecycle, including end-of-life management.
- ix. **Single-Use Plastics (SUPs)** - Plastic items designed for one-time use and then typically discarded, such as plastic bags, straws, and cutlery.

IV. Policy Implementation:

A. Guiding Principles

1. Waste Assessment:

Conducting regular assessments (including quantification) of waste generation is crucial for identifying inefficiencies and areas for improvement. This process includes:

- i. Measure the type and amounts of waste produced across all operations, including raw materials, manufacturing by-products, and packaging waste.
- ii. Analyse consumption and generation data to spot trends and identify the most significant sources of waste. Use this data to benchmark against industry standards to evaluate performance.
- iii. Develop specific action plans aimed at reducing waste generation through techniques like process optimizations, material substitutions, and equipment upgrades.
- iv. Implement a system for continuous monitoring to assess the effectiveness of action plans, allowing for timely adjustments and ensuring adherence to sustainability goals.

2. Waste segregation:

Effective waste segregation is essential for maximizing recycling potential and minimizing contamination. This includes:

- i. Develop and communicate clear guidelines for waste separation at all levels of operation, including designated bins for recyclables, organics, and hazardous materials.
- ii. Use signage's and color-coded bins to make segregation intuitive and to raise awareness about the importance of proper waste disposal.
- iii. Regular Audits: Conduct regular audits of waste streams to assess compliance with segregation practices and identify areas needing improvement.

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POLICIES

3. Recycling and Reuse:

Establishing partnerships and encouraging reuse is vital for minimizing waste. This can be achieved by:

- i. Collaborate with certified recycling companies to ensure that materials are processed efficiently and effectively. Maintain clear communication regarding accepted materials and recycling processes.
- ii. Promote initiatives for reusing materials within the manufacturing process. This could involve designing products that utilize scrap or excess materials or creating a marketplace for surplus items.
- iii. Explore innovative recycling solutions, such as upcycling or remanufacturing, to extend the lifecycle of materials and reduce overall waste.

4. Training and Awareness:

Educating employees is key to fostering a culture of sustainability. This includes:

- i. Develop and implement comprehensive training programs that cover sustainable waste management practices, the rationale behind them, and the roles employees play in achieving waste reduction goals.
- ii. Encourage employee involvement through workshops, seminars, or team challenges focused on sustainability and waste reduction.
- iii. Provide ongoing education and updates on new practices, technologies, or regulatory changes to keep employees informed and engaged.

5. Monitoring and Reporting:

Regular monitoring and reporting are essential for tracking progress and ensuring compliance. This entails:

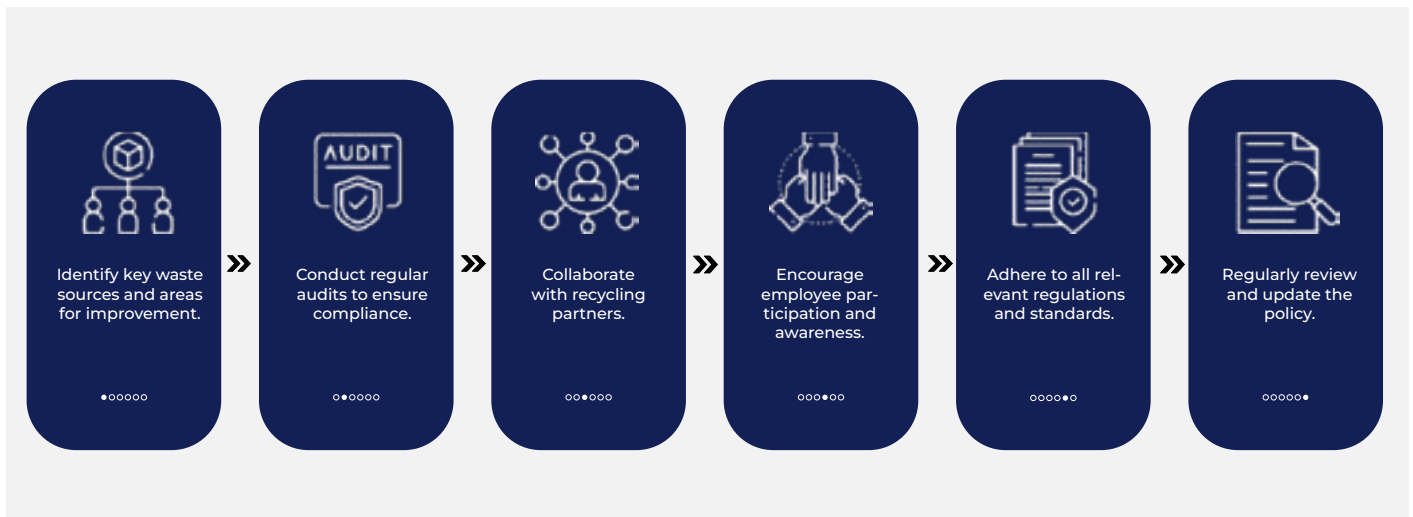
- i. Establish a systematic approach for collecting data on waste generation, recycling rates, and adherence to Extended Producer Responsibility (EPR) obligations.
- ii. Develop key performance indicators (KPIs) to evaluate progress towards waste management goals. Metrics may include waste diversion rates, cost savings from recycling, and reductions in landfill waste.
- iii. Report the waste management process with points for continual improvement in the annual ESG report.



ESG POLICIES

B. Process Flow chart:

The following process flow chart outlines the steps for implementing Waste Management practices:



V. Continuous Improvement

We are committed to continuous improvement in our Waste Management Policy. We will regularly assess the policy's effectiveness, identify areas for improvement, and stay updated on changes in regulations and compliance requirements. We will actively research and implement industry best practices to foster innovation and maintain a leadership position in sustainability. We will create channels for employees and stakeholders to share ideas for enhancing waste management, promoting collaboration and shared responsibility.

VI. Contact Information

For any questions or concerns related to this Waste Management Policy, please contact esg@tccltd.in

VII. Disclaimer

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PRODUCT QUALITY AND SAFETY POLICY

ESG and Sustainability Department



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ESG

POLICIES

I. Introduction

This policy aligns with the Principles of the Business Responsibility and Sustainability Reporting Framework (“BRSR”):

a. Principle 9 that requires the Company to engage and provide value to their consumers in a responsible manner.

This policy outlines the commitment of the Company to uphold, follow & implement the highest standards of product safety and quality within premises and operations undertaken by us. It is essential to ensure that the products provided by our manufacturing partners meet rigorous safety standards and quality expectations.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as “TCC” or the “Company”.

II. Scope

This policy encompasses all activities related to the design, production, and procurement at all designated premises and locations. This policy establishes the framework for product quality, workplace safety, risk management, and continual improvement across all business activities. This policy covers design, procurement, production, installation, commissioning, delivery, and site operations.

III. Key Concepts and Definitions

- i. **Hazard Identification & Risk Assessments (HIRA)** - A systematic process to identify potential hazards and assess the risks associated with them, particularly in the context of furniture manufacturing operations.
- ii. **Material Safety Data Sheets (MSDS)** - Documents that provide information on the properties of each product, including handling, storage, and emergency measures in case of an accident.
- iii. **Occupational Health & Safety Management System (OHSMS)** - A framework for managing health and safety risks in the workplace, ensuring compliance with relevant regulations and standards such as ISO 45001-2018.



ESG

POLICIES

IV. Policy Implementation:

A. Guiding Principles:

1. Quality Assurance Standards:

- a. Define clear safety and performance criteria for all furniture products, aligned with relevant industry regulations (e.g. The Indian Factories Act as amended, 1948 & The Maharashtra Factories Rules, 1963 as amended) should encompass materials, structural integrity, and durability.
- b. Implement standardized testing methods for assessing durability and safety, including physical tests (e.g., stress and stability tests) and material evaluations to ensure compliance with safety standards.
- c. Establish specific acceptance criteria detailing permissible limits for defects and dimensional tolerances, ensuring all production staff are trained and aware of these standards.
- d. Develop a robust documentation system that includes quality checklists, test results, and compliance reports. Maintain all records in a central repository for easy access and audit readiness.
- e. Schedule annual reviews of quality assurance protocols to incorporate advancements in technology and materials, gathering input from relevant stakeholders during the process.
- f. Implement a software system to monitor compliance with quality protocols in real-time, assigning accountability to designated quality control personnel.

2. Safety Compliance:

- a. Stay informed and updated on relevant local, national, and international safety regulations.
- b. Use a compliance checklist to ensure production of all materials and construction techniques meet or exceed safety standards.
- c. Evaluate the environmental impacts of materials and prioritize sustainable options to minimize ecological footprints.
- d. Conduct thorough Hazard Identification & Risk Assessments (HIRA) for all areas and activities, processes including furniture manufacturing operations.
- e. Conduct thorough risk assessments before introducing new furniture designs or materials.
- f. Form Safety Management Committee at the site(s) by involving multidisciplinary teams (design, engineering, safety experts) to identify and evaluate risks. Conduct meetings of the Committee & document the same with a) Review & update of previous actions; b) New /Additional actions to be taken and c) Timelines for all actions along with responsibilities.
- g. Test Emergency procedures by undertaking Mock drills & documenting the same.
- h. Document findings and address identified risks and findings through design modifications or material changes prior to product approval.
- i. Prepare material safety data sheets (MSDS) for all products manufactured & installed at the site.

“Quality needs to be constantly improved, but it is just as necessary to make sure that quality never deteriorates.”

—
Shigeru Mizuno

ESG

POLICIES

3. Training and Awareness:

- Develop a comprehensive training program focused on product safety, quality assurance, and regulatory compliance. This program will include initial training for new employees covering essential safety protocols, along with regular refresher courses for all staff to update them on changes in regulations and practices.
- Utilize diverse methods such as workshops, online modules, and hands-on demonstrations to enhance engagement and effectiveness. Additionally, implement assessments and feedback mechanisms to continually improve the training content.
- Encourage open communication about safety and quality concerns among employees, suppliers, and customers, fostering a culture of transparency.
- Establish a confidential reporting system that allows issues to be raised without fear of retaliation.
- Provide training on MSDS to relevant personnel.
- Implement a recognition program to reward employees who demonstrate a commitment to safety and quality through awards and public acknowledgment. Additionally, regularly review and refine safety and quality practices based on feedback and reporting to ensure continuous improvement.

4. Stakeholder Engagement:

- Develop ongoing communication channels stakeholders and users, such as surveys, focus groups, and regular meetings, to gather feedback on performance and safety.
- Systematically analyse this feedback to inform product design and usability enhancements.
- Establish clear expectations for safety and ethical practices, conduct regular supplier reviews, and create a shared collaboration platform for discussing challenges and innovations in safety practices.

B. Process Flow chart:

The following process flow chart outlines the steps for implementing Product quality and safety practises:



V. Continuous Improvement

We are committed to continuous improvement in our Product Quality and Safety Policy. We will regularly assess the policy's effectiveness, identify areas for improvement, and stay updated on changes in regulations and compliance requirements. Wewill actively research and implement industry best practices to foster innovation and maintain a leadership position in sustainability. We will create channels for employees and stakeholders to share ideas for enhancing product quality and safety management, promoting collaboration and shared responsibility.

ESG POLICIES

VI. Contact Information

For any questions or concerns related to this Product Quality and Safety Policy, please contact esg@tcc ltd.in

VII. Disclaimer

This Product Quality and Safety Policy is proprietary to the TCC. Unauthorized use, replication, or distribution of this document or its contents, in whole or in part, is strictly prohibited without prior written consent. This policy is intended solely for internal use and reference. The information contained herein is subject to continuous review and updates, and may be modified to reflect evolving business conditions, regulatory requirements, or operational strategies. TCC assumes no responsibility or liability for unauthorized reliance on or misinterpretation of this policy.

This policy is intended for internal use within TCC and is not intended for public dissemination or use by individuals outside the company. Any unauthorized use or distribution of this policy is strictly prohibited.

This Policy was approved by the Board of Directors at its meeting held on July 26, 2025.







SUSTAINABLE SOURCING POLICY

ESG and Sustainability Department



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ESG POLICIES

I. Introduction

This policy aligns with Principle 2 of Business Responsibility and Sustainability Reporting (BRSR) Framework, emphasizing sustainable and safe provision of goods and services. The Company is committed to integrating sustainable practices across all locations. Our approach to sustainability emphasizes reducing our environmental impact, promoting social responsibility, and ensuring economic viability. This policy sets out the guidelines and expectations for sustainability practices within the Company, our suppliers, contractors, and business partners. The Company recognizes that its suppliers play a key role in achieving sustainability and minimizing environmental impacts. We expect suppliers to adopt responsible environmental practices, reduce emissions, optimize resources, manage waste, use renewable energy, and enhance health and safety. This collaboration aims to drive continuous improvement in environmental, social, and governance (ESG) performance.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as “TCC” or the “Company”.

II. Scope

This policy applies to suppliers who provide products, services, and raw materials for the Company. It includes both direct suppliers and indirect suppliers. All third-party suppliers, service providers, and contractors involved in the Company's operations. The policy covers all aspects of supplier operations that have environmental impacts, including but not limited

- i. Energy and resource consumption
- ii. Waste generation and management
- iii. Emissions and pollutants
- iv. Packaging and disposal methods
- v. Water usage and conservation
- vi. Establishing & maintaining management systems for Quality, Environmental, and Occupational Health & Safety in accordance with international standards such as ISO 9001, ISO 14001 and ISO 45001 respectively.

III. Key Concepts and Definitions

- i. **Sustainability** - Meeting the needs of the present without compromising the ability of future generations to meet their own needs. This includes environmental, social, and economic considerations.
- ii. **Sustainable Sourcing** - The procurement of goods and services in a way that minimizes negative environmental and social impacts and maximizes economic benefits for all stakeholders throughout the supply chain.
- iii. **Fair Trade** - A trading partnership based on dialogue, transparency, and respect that seeks to create more equitable trading conditions for marginalized producers.

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IV. Policy Implementation:

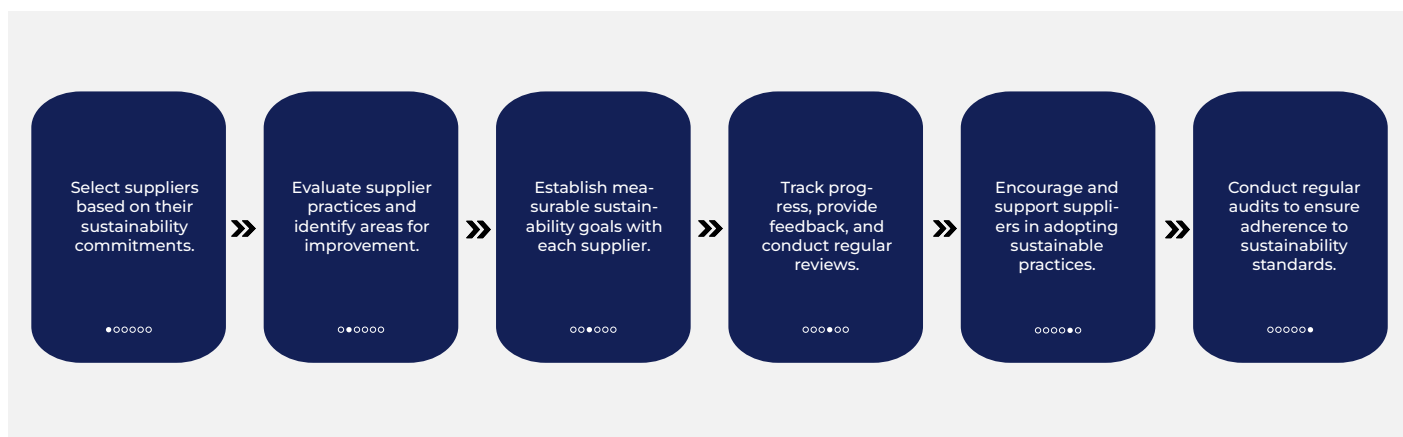
Our sustainability policy focuses on Environmental Responsibility, including energy efficiency, sustainable materials, waste reduction, and water conservation. We prioritize Social Responsibility by ensuring health and safety, fostering inclusive workplaces, supporting employee welfare, and engaging with local communities. Our Ethical Business Practices include fair trade sourcing, regular supplier audits, and maintaining transparency in sustainability efforts. In Procurement & Supply Chain Management, we emphasize local sourcing, certified sustainable products, and support for MSMEs. The Monitoring & Review process is driven by a dedicated committee, clear performance metrics, and ongoing feedback to ensure continuous improvement in sustainability practices. Successful implementation of this policy requires close collaboration between the company and its suppliers. Suppliers are expected to actively engage in dialogue, share progress reports, and align their actions with the Company's sustainability goals. Regular reviews will be conducted to assess the effectiveness of the implementation and identify areas for continuous improvement.

A. Guiding Principles

- a. **Supplier Identification & Qualification** - We evaluate suppliers based on their commitment to sustainability. This includes assessing their environmental, occupational health & safety practices, social responsibility initiatives, and ethical business operations. We prioritize suppliers who share our sustainability goals and adhere to relevant environmental and social governance standards.
- b. **Supplier Assessment & Gap Analysis** - As part of the supplier onboarding process, we conduct a sustainability assessment to evaluate existing practices, identify any sustainability gaps, and set targets for improvement. This ensures that our suppliers align with the Company's sustainability standards and helps in shaping future collaboration strategies.
- c. **Agreement of Sustainability metrics** - Once a supplier's sustainability baseline is identified, we will agree on measurable sustainability targets. These may include specific objectives such as emissions reduction, waste management goals, energy efficiency targets, or other relevant metrics. These targets will be documented in the supplier agreement, with clear timelines for achievement.
- d. **Review and Continuous improvement** - Suppliers are expected to engage in regular sustainability reviews with the Company. These reviews will assess progress toward agreed targets, identify challenges, and develop strategies for continuous improvement. The Company is committed to providing ongoing support and feedback to suppliers to help them enhance their sustainability performance.
- e. **Monitoring and reporting** - Suppliers will be required to provide periodic reports on their sustainability metrics. These reports will be reviewed to track progress and ensure that suppliers are meeting the sustainability targets set in their agreements. Monitoring includes evaluating energy use, waste reduction efforts, carbon footprint, and other relevant sustainability indicators.
- f. **Implementation and sustainable practices** - Suppliers must integrate sustainable practices into their operations. This can include transitioning to renewable energy sources, reducing water usage, minimizing waste generation, adopting green building materials, reduction in energy consumption and other practices that align with the Company's environmental and social objectives. The Company will encourage and collaborate with suppliers on adopting best practices.
- g. **Compliance Audits** - The Company will conduct regular compliance audits to ensure that suppliers are adhering to agreed-upon sustainability standards and practices. These audits will assess- environmental, occupational health & safety and social impact of their operations, as well as their overall alignment with the Company's sustainability goals. Non-compliance will result in corrective action plans and, where necessary, a re-evaluation of the supplier relationship.
- h. **Supplier engagement and support** - The Procurement and Sustainability teams will lead the engagement with suppliers, ensuring they understand the Company's sustainability expectations and providing them with the necessary tools and guidance for improving their sustainability practices. A dedicated Sustainability Committee will be responsible for overseeing supplier assessments, managing the review processes, and ensuring compliance with sustainability goals. The Committee will collaborate with suppliers to facilitate continuous improvement.

B. Process Flow chart:

The following process flow chart outlines the steps for implementing Sustainable Sourcing Policy practices:



V. Continuous Improvement

We are committed to continuous improvement in our Sustainable Sourcing Policy. We will regularly assess the policy's effectiveness, identify areas for improvement, and stay updated on changes in regulations and compliance requirements. We will actively research and implement industry best practices to foster innovation and maintain a leadership position in sustainability. We will create channels for employees and stakeholders to share ideas for enhancing Sustainable Sourcing management, promoting collaboration and shared responsibility.

VI. Contact Information

For any questions or concerns related to this Sustainable Sourcing Policy, please contact esg@tccltd.in

VII. Disclaimer

This Sustainable Sourcing Policy is proprietary to the TCC. Unauthorized use, replication, or distribution of this document or its contents, in whole or in part, is strictly prohibited without prior written consent. This policy is intended solely for internal use and reference. The information contained herein is subject to continuous review and updates, and may be modified to reflect evolving business conditions, regulatory requirements, or operational strategies. TCC assumes no responsibility or liability for unauthorized reliance on or misinterpretation of this policy.

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This Policy was approved by the Board of Directors at its meeting held on July 26, 2025





WATER MANAGEMENT POLICY

ESG and Sustainability Department



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I. Introduction

This policy aligns with the Principles of the Business Responsibility and Sustainability Reporting Framework (“BRSR”):

a. Principle 6 that requires the Company to respect and make efforts to protect and restore the environment

TCC is committed to ensuring responsible water management practices and recognizes the impacts of water scarcity, water stress, and water risks related to climate change on our operations and the communities we serve. Our roadmap targets include reducing our water footprint, increasing water efficiency, and recycling wastewater through treatment systems. We aim for sustainable management of water resources across our facilities, improving our understanding of water-related risks, setting meaningful goals, and fostering innovative solutions. We will transparently disclose our water usage, associated risks, and governance through our annual sustainability reports. TCC complies with international standards to ensure optimal water usage and conservation.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as “TCC” or the “Company”.

II. Scope

- i. This Water Management Policy applies to all operations of the Company. The policy addresses water sourcing, consumption monitoring, and efficiency measures across all departments, ensuring optimal use and sustainability.
- ii. Additionally, the policy governs water treatment and discharge practices, ensuring compliance with regulatory standards and proper wastewater management.
- iii. It promotes employee and tenant engagement in water conservation initiatives, fostering a culture of sustainability within the organization.

Through this comprehensive approach, the Company aims to enhance water management across all facets of its operations.

III. Key Concepts and Definitions

- i. **Water Footprint** - The total volume of freshwater used to produce a good or service, encompassing direct and indirect water use.
- ii. **Water Stress** - A condition where water demand exceeds available water supply, leading to scarcity and potential conflicts.
- iii. **Water Scarcity** - A situation where water availability is insufficient to meet human and environmental needs.
- iv. **Water Efficiency** - The ratio of output (e.g., production, agricultural yield) to water input.
- v. **Greywater** - Wastewater generated from domestic activities such as bathing, washing clothes, and dishwashing, excluding toilet waste.
- vi. **Water Recycling** - The process of treating wastewater to remove contaminants and reusing it for various purposes (e.g., irrigation, industrial processes).
- vii. **Sustainable Water Management** - The use, development, and protection of water resources in a manner that meets the needs of present and future generations while ensuring environmental sustainability.

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IV. Policy Implementation:

A. Guiding Principles

1. Water Consumption Assessment:

- a. Conduct regular assessments of water usage across premises and operations. This includes detailed evaluations and mapping of each unit to pinpoint areas with high water consumption.
- b. Analyse consumption data to identify trends and patterns, benchmarking against industry standards to gauge performance. This analysis will help set realistic targets for water reduction.
- c. Develop targeted action plans to address identified issues, incorporating simple measures such as signage to encourage water-saving behaviours among employees.
- d. Explore opportunities for upgrades (and process optimizations) to enhance water efficiency.
- e. Establish a routine monitoring process to track the effectiveness of these measures, ensuring sustainable practices are maintained and adjusted as needed.

2. Water Efficient Technologies

Invest in and implement advanced technologies and equipment designed to improve water efficiency throughout the premises. Which may include:

- a. Low-flow fixtures (faucets, showerheads, toilets) to minimize water usage without sacrificing performance.
- b. Automated systems for irrigation, such as moisture sensors and timers, to optimize outdoor water use.
- c. Implement Greywater recycling systems where feasible, allowing for the reuse of water from sinks and showers for landscaping purposes.
- d. Regularly evaluate new water-efficient technologies to stay abreast of innovations that can further enhance water conservation efforts.

3. Training and Awareness

Develop and deliver training programs for all employees focused on sustainable water practices. Topics may include:

- a. Significance and importance of water conservation and its impacts on the environment and operational costs.
- b. Practical tips for reducing water usage in daily activities.
- c. Proper usage and maintenance of water-efficient fixtures and systems.
- d. Promote a culture of sustainability within the organization, encouraging staff to take ownership of water conservation efforts and share best practices with peers.

“Water is life’s matter and matrix, mother and medium. There is no life without water.”

Albert Szent-Gyorgyi, M.D., Discoverer of Vitamin C

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4. Monitoring and Reporting

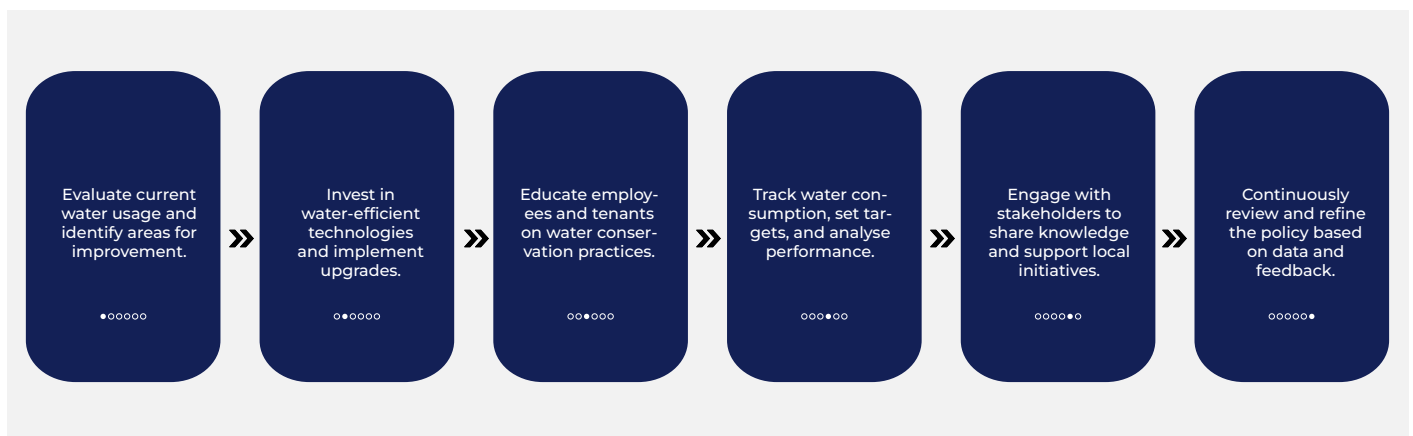
- Implement comprehensive systems for monitoring water usage across all facilities, where possible.
- Establish clear performance metrics related to water consumption, setting benchmarks for improvement.
- Regularly report these metrics to management, highlighting successes, areas for further improvement, and the impact of implemented strategies.
- Utilize this data for informed decision-making and adjust strategies to continuously enhance water management practices.

5. Community Collaboration

- Actively engage with local stakeholders, including authorities, environmental organizations, and community groups, to support and participate in local water initiatives.
- Share best practices in water management with the community, facilitating workshops or information sessions to educate others on sustainable practices.
- Collaborate on projects that aim to improve local water resources and promote conservation efforts within the community.

B. Process Flow chart:

The following process flow chart outlines the steps for implementing Water Management practices:



V. Continuous Improvement

We are committed to continuous improvement in our Water Management Policy. We will regularly assess the policy's effectiveness, identify areas for improvement, and stay updated on changes in regulations and compliance requirements. We will actively research and implement industry best practices to foster innovation and maintain a leadership position in sustainability. We will create channels for employees and stakeholders to share ideas for enhancing water management, promoting collaboration and shared responsibility.

VI. Contact Information

For any questions or concerns related to this Water Management Policy, please contact esg@tccltd.in

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VII. Disclaimer

This Water Management Policy is proprietary to the TCC. Unauthorized use, replication, or distribution of this document or its contents, in whole or in part, is strictly prohibited without prior written consent. This policy is intended solely for internal use and reference. The information contained herein is subject to continuous review and updates, and may be modified to reflect evolving business conditions, regulatory requirements, or operational strategies. TCC assumes no responsibility or liability for unauthorized reliance on or misinterpretation of this policy.

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This Policy was approved by the Board of Directors at its meeting held on July 26, 2025







ANTI - CORRUPTION AND ANTI - BRIBERY POLICY

ESG and Sustainability Department



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I. Introduction:

TCC is committed to conducting business ethically and in compliance with all the applicable laws and regulations in accordance with their operations. This Policy would be in furtherance of Principle 1 of the Business Responsibility and Sustainability Reporting Framework that requires company:

- i. To conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable.
- ii. To outline obligations and to adhere to anti-bribery and anti-corruption regulations.
- iii. To offer strategies for identifying and addressing potential bribery and corruption concerns.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as “TCC” or the “Company”.

II. Scope:

This Policy applies to all aspects of our business, including:

- i. All employees (whether permanent, fixed term, or temporary), contract workers, vendors and suppliers of TCC.
- ii. All business partner’s including consultants, contractors, their respective employees and trainees working for TCC.

III. Key Concepts and Definitions:

- **“Corruption”** is the misuse of power for personal gains which harms the public interest. Corruption often results from patronage and is associated with bribery.
- **“Bribery”** is a common form of corruption which encompasses a broader range of unethical behaviour’s like:
 - a. The offer, promise or receipt of any gift, hospitality, loan, fee, reward or other advantage to induce or reward behaviour which is dishonest, illegal or a breach of trust, duty, good faith or impartiality in the performance of a person’s functions or activities (including but not limited to, a person’s public functions, activities in their employment or otherwise in connection with a business); or
 - b. The offer or promise of any gift, hospitality, loan, fee, reward or other advantage to a public official with the intention of influencing the public official in the performance of their public function, to obtain a business advantage.
 - c. Bribery encompasses not only direct payments but also actions that enable or facilitate corrupt behaviour, such as authorizing or permitting associates or third parties to engage in bribery or other illegal activities.
- **“Employer”** means any employee or director of TCC.
- **“Gift”** is anything that is given to an individual or members of their family without expectation of payment or return. It can be a physical object, a service, an experience, or cash.
- **“Public Official”** means individuals who hold positions of authority within government or public institutions. They are trusted to make decisions that affect the public and are accountable for their actions. The term encompasses a wide range of individuals, from elected officials like mayors and presidents to government employees like civil servants and judges, as well as public servants such as police officers.

IV. Guiding Principles:

- i. TCC is committed to doing business with integrity and in an ethical manner. The company has a zero – tolerance approach to non- compliance with the anti – corruption and anti-bribery policy.
- ii. TCC strictly prohibits bribery and any unethical or illegal payments in the course of its business operations.
- iii. TCC follows all anti-bribery and anti-corruption laws wherever it does business.

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V. Gifts and Hospitality:

- i. TCC and all its stakeholders are strictly prohibited from accepting, offering, or promising anything of value, including gifts or entertainment, with the intent to influence decisions, obtain or maintain business, or secure any other improper advantage. This applies to both TCC as a company and its individual employees.
- ii. This policy explicitly forbids employees from soliciting or accepting bribes, or any other form of improper payment. Any such actions are strictly prohibited and considered violations of the company's policy.
- iii. TCC employees and their immediate family members are prohibited from accepting, offering, or promising anything of value to or from business partners, including competitors, vendors, suppliers, customers, or potential customers. This includes cash, entertainment, favours, gifts, or anything else that could be used to secure an unlikely advantage.
- iv. Bribes are strictly prohibited and cannot be disguised as gifts.

VI. Employee Responsibilities:

This Policy requires all employees to –

- i. Read, understand, and comply with the policy at all times. Employees are responsible for preventing, detecting, and reporting any form of bribery or corruption. If offered a bribe, asked to give a bribe, or aware of any other unlawful activity related to bribery, employees must report it.
- ii. TCC personnel should accurately record all payments made to third parties in the company's books and accounts. Employees should avoid dealing with undisclosed or unrecorded company funds and should not make false or misleading entries in the company's records. They should also avoid using personal funds or third parties to circumvent company procedures or engage in prohibited activities.
- iii. TCC personnel should only deal with legitimate representatives and should be aware of signs that a representative may be engaging in unethical behaviour or paying bribes.

VII. Implementation:

- **Regular Assessment:** The Director of TCC will conduct annual reviews of this policy to ensure its continued alignment with anti-bribery and anti-corruption objectives. If necessary, the policy will be revised, and the potential impact of any changes will be thoroughly assessed.
- **Training and Awareness:**
 - a. TCC is committed to providing comprehensive training to its employees, business partners, and other relevant third parties to enhance their understanding of anti-bribery and anti-corruption laws and regulations.
 - b. Annual training sessions will be conducted to educate individuals on recognizing and preventing bribery and corruption, as well as the consequences of non-compliance.
 - c. The training will cover topics such as identifying red flags, understanding ethical dilemmas, and reporting suspected misconduct.

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VIII. Grievance Redressal:

We have a grievance redressal mechanism in place to address any concerns arising out of this policy raised by stakeholders. We will work to remediate any violations and provide appropriate remedies to affected individuals. Please refer to Company's **Grievance Redressal Policy** for this. Additionally, our **Whistleblower Policy** is included in our code of conduct ensuring protection against retaliation for whistleblowers and guarantees confidentiality, impartial investigation, and appropriate corrective action for reported concerns.

IX. Continuous Improvement:

We are committed to ongoing improvement in our anti-corruption and anti-bribery practices. We will regularly review and update this Policy to ensure its effectiveness and alignment with evolving legal and ethical standards. Additionally, we will maintain a record of the Policy's version history to document any changes and demonstrate our commitment to continuous improvement.

X. Contact Information:

For any questions or concerns related to this Anti - Corruption and Anti - Bribery Policy, please contact esg@tccltd.in.

XI. Disclaimer:

This Policy is a comprehensive statement of our commitment to preventing corruption and bribery. It does not constitute legal advice and should not be interpreted as such. By implementing this Anti-Corruption and Anti-Bribery Policy, we demonstrate our commitment to upholding ethical business practices and contributing to a more transparent and accountable business environment.

This policy is intended for internal use within TCC and is not intended for public dissemination or use by individuals outside the company. Any unauthorized use or distribution of this policy is strictly prohibited.

This Policy was last amended by the Board of Directors at its meeting held on Feb 13, 2026





CONFLICT-OF-INTEREST POLICY

ESG and Sustainability Department



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I. Introduction

TCC is committed to creating a fair and transparent environment for all stakeholders. This Conflict-of-Interest Policy sets out guidelines for managing conflict of interest issues among employees to prevent compliance risks and misconduct.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as “TCC” or the “Company”.

II. Purpose

The purpose of this Policy is to establish a framework for identifying, disclosing, assessing and managing actual, potential or perceived conflicts of interest in order to ensure that all business decisions are made objectively, transparently and in the best interests of the Company.

This Policy forms part of the Company's ESG and ethical business conduct framework and supports the Company's commitment to integrity, transparency and responsible business practices, including the principles of the United Nations Global Compact relating to anti-corruption.

III. Scope

This Policy applies to all aspects of our business, including:

- i. This Policy shall apply to all employees of the Company and businesses, including permanent, temporary and contractual employees, as applicable.
- ii. The Board of Directors and Senior Management shall continue to be governed by the “Code of Conduct for Board of Directors and Senior Management of the Company”, which contains specific provisions relating to conflict of interest.
- iii. The Company expects its suppliers, vendors, contractors, consultants, business partners and other relevant stakeholders to conduct their dealings with the Company in an ethical and transparent manner and in accordance with applicable laws and contractual requirements.

IV. Key Concepts and Definitions

- i. “Conflict of Interest” A Conflict of Interest arises where a person's personal, financial, family, professional or other interests may:
 - a. conflict, or potentially conflict, with the interests of the Company;
 - b. influence or appear to influence the person's objectivity, independence or business judgment; or
 - c. result in an improper personal benefit arising from the person's position or association with the Company.

A conflict may be actual, potential or perceived. A conflict need not result in an actual loss or improper action to require disclosure.

V. Conflict of Interest - Guiding Principles

1. Illustrative Situations Scenarios:

A conflict of interest may arise, including but not limited to, where any person:

- i. has a direct or indirect financial or ownership interest in a customer, supplier, service provider, competitor or other business dealing with the Company;

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- ii. participates in the selection, appointment, negotiation or approval of a transaction involving a relative, associate or an entity in which such person has an interest;
- iii. has an outside employment, consultancy, business, directorship, partnership or other engagement that conflicts or may conflict with the individual's responsibilities to the Company;
- iv. uses or has access to confidential or proprietary information of the Company for personal benefit or for the benefit of another person;
- v. receives gifts, hospitality, favors, commissions, benefits or other advantages which may influence, or appear to influence business judgment;
- vi. is involved in the recruitment, appraisal, promotion, remuneration or supervision of a relative;
- vii. has a personal relationship with a customer, supplier, contractor, consultant or other business associate which may affect business decisions;
- viii. undertakes or participates in a transaction or business opportunity in which the Company has an interest, for personal benefit; or
- ix. has any other interest or relationship which may reasonably be perceived as compromising impartiality or independent judgement.

The above examples are illustrative and not exhaustive

VI. Implementation

1. Avoidance and Disclosure:

Persons covered under this Policy shall, wherever reasonably possible, avoid situations giving rise to a conflict of interest.

Where a conflict cannot reasonably be avoided, or where the person is uncertain whether a situation constitutes a conflict, the person shall promptly disclose the matter to the Compliance Officer through the Conflict of Interest Disclosure Form prescribed under this Policy. (annexed at Annexure-I)

The person shall not make, influence or participate in any decision relating to the disclosed matter until appropriate directions are provided by the Compliance Officer in any one of the following ways:

- i. By sending an email to compliance@tccld.in with the subject "Disclosure under the Conflict of Interest Policy".
- ii. By sending a letter in a closed and secured envelope and super scribed as "Disclosure under the Conflict of Interest Policy" to the Compliance Officer's Office.

Letters should either be typed or written in a legible handwriting in English or Hindi or local language. The address of Compliance Officer is stated as follows:

To,
Compliance Officer
TCC Concept Limited
Address: 5th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar,
Pune-411007, Maharashtra, India.

Any material change to a previously disclosed conflict shall be disclosed promptly.

VII. Reporting of Conflict and Procedure

Any actual, potential or perceived conflict of interest shall be reported to the Compliance Officer within 7 (seven) days from when the conflict arises.

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Employees may also seek guidance from the Compliance Officer where they are uncertain whether a particular situation constitutes a conflict.

Where an individual becomes aware of a conflict involving another person covered under this Policy and which has not been disclosed, the matter should be brought to the attention of the Compliance Officer within 7 (seven) days from his knowledge, in the format prescribed. (Annexed at Annexure-I)

VII. Assessment and Management of Conflicts

Upon receiving a disclosure, the Compliance Officer shall assess the nature and materiality of the conflict and determine the appropriate course of action. (Refer format annexed at Annexure-I).

Depending on the circumstances, the Company may adopt one or more of the following measures:

- i. escalation of the conflict to Managing Director, Chief Financial Officer, Audit Committee or Board of Directors;
- ii. recusal or withdrawal of the concerned individual from discussions, decisions or approvals;
- iii. reassignment of responsibilities;
- iv. independent review or approval of the transaction;
- v. restriction of access to relevant information;
- vi. discontinuation of the conflicting activity or relationship; or
- vii. any other appropriate mitigating measure.

VIII. Confidentiality

Information disclosed under this Policy shall be handled confidentially and shall be shared only with persons having a legitimate need to know or where disclosure is required under applicable law, regulation or internal governance requirements.

A) Records and Monitoring

The Compliance Officer shall maintain appropriate records of disclosures received, assessments undertaken and mitigation measures adopted.

The Compliance Officer shall periodically review these records and may report material matters to the Audit Committee or Board.

The Policy shall be reviewed periodically to ensure continued relevance and alignment with applicable laws, regulations and the Company's ESG framework.

B) Training and Awareness:

- i. Annual training sessions will be conducted to educate individuals on recognizing and preventing conflict of interest, as well as the consequences of non-compliance.

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- ii. The training will cover topics such as identifying red flags, understanding ethical dilemmas, and reporting suspected misconduct.

IX. Breach of Policy - Non Compliance

Failure to disclose an actual, potential or perceived conflict of interest, providing false or misleading information, deliberately concealing a conflict, or participating in a matter despite a known conflict and applicable direction to the contrary, may be treated as a violation of this Policy.

Depending upon the **nature, severity, intent, materiality and recurrence** of the violation, the Company may take one or more of the following actions, in accordance with applicable law and the Company's policies and procedures:

- a. counselling or verbal/ written warning to the concerned person;
- b. requirement to make or correct the relevant disclosure and provide any additional information required by the Compliance Officer;
- c. mandatory training or re-training on conflict of interest, ethics, anti-bribery or related Company policies;
- d. recusal or removal from the relevant decision-making, approval, negotiation or transaction;
- e. withdrawal or reassignment of responsibilities, including transfer to another role, department or reporting arrangement, where appropriate;
- f. restriction or withdrawal of access to confidential, proprietary or commercially sensitive information, systems or Company resources;
- g. cancellation, suspension or review of the relevant transaction, approval, appointment or business relationship, where appropriate;
- h. withholding or withdrawal of applicable discretionary benefits, incentives or other privileges, to the extent permissible under applicable law and Company policy;
- i. disciplinary action, which may include suspension or other employment-related action, in accordance with the Company's applicable disciplinary procedures;

X. Continuous Improvement/ Review

The Highest authority respectively will conduct annual reviews of this policy to ensure its continued alignment with Conflict of interest. We will periodically review and update this Policy to ensure its effectiveness and compliance with relevant laws and regulations and keep a version history of the same.

XI. Contact Information

For more information on this Policy, please reach out to us esg@tccltd.in.

XII. Disclaimer

In any circumstances, where the terms of this Policy differ from any existing or newly enacted law, rule, regulation or standard governing the Company, the newly enacted law, rule, regulation or standard will take precedence over this Policy until such time the Policy is changed to conform to the Law, rule, regulation or standard.

This policy forms part of the Environmental, Social and Governance Policy of the Company, approved by the Board of Directors of the Company on July 26, 2025.

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ANNEXURE I - CONFLICT OF INTEREST DISCLOSURE FORM

A. GENERAL DETAILS

Particulars	Details
Name of person making the disclosure/ report	
Employee ID/ DIN, as applicable	
Designation/ Position	
Department	
Date of Disclosure/ Report	
Nature of Disclosure/ Report	☐ Self-Disclosure ☐ Reporting of Conflict involving another person

B. NATURE OF DISCLOSURE/ REPORT

- ☐ I hereby declare that I have an actual, potential or perceived conflict of interest
- ☐ I hereby report that I have become aware of an actual, potential or perceived conflict of interest involving another person covered under the Conflict of Interest Policy, which, to the best of my knowledge, has not been disclosed to the Company.

I am making this disclosure within 7 (seven) days from the date on which I became aware of the relevant circumstances, in accordance with the Conflict of Interest Policy.

C. DETAILS OF CONFLICT/ REPORTED CONFLICT

Particulars	Details
Name of person having/ allegedly having the conflict	
Designation/ Position	
Department	
Nature/ type of conflict	☐ Actual ☐ Potential ☐ Perceived
Person/ entity involved	
Relationship with the person/ entity	
Nature of financial/ business/ personal interest, if known	
Nature of relationship/ activity/ transaction	
Relevant transaction/ business decision, if applicable	
How the conflict may affect or appear to affect the duties of the concerned person	

ESG POLICIES

Particulars	Details
Approximate value/ financial interest, if known	
Date on which the reporting person became aware of the circumstances	
Source/ circumstances through which the reporting person became aware	
Any supporting documents/ information available	
Existing or proposed mitigating measures, if any	
Any other relevant information	

D. DECLARATION BY PERSON MAKING THE DISCLOSURE/ REPORT

I confirm that the information provided in this Form is true, complete and accurate to the best of my knowledge and belief.

Where this Form relates to a conflict involving another person, I confirm that the information provided is based on facts or circumstances known to me and that I am making this report in good faith.

I undertake to promptly inform the Compliance Officer of any material additional information that becomes known to me in relation to the disclosed or reported matter.

Name:

Signature:

Date:





GRIEVANCE REDRESSAL POLICY

ESG and Sustainability Department



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1. Introduction

TCC is committed to creating a fair and transparent environment for all stakeholders. This Grievance Redressal Policy (“Policy”) outlines the process for receiving, investigating, and resolving complaints from our customers, employees, workers (including temporary or contract workers), and value chain partners (suppliers, vendors, etc.) on a range of issues pertaining to Environmental, Social and Governance parameters. Our company values open communication and strives to create a positive work environment. This grievance policy aims to provide a fair and efficient process for employees to address concerns and resolve issues.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as “TCC” or the “Company”

2. Scope

This Policy covers grievances related to:

- **Health and Safety:** Unsafe working conditions, accidents, or risks to the environment or public health as noted in Principle 3 of the Business Responsibility and Sustainability Report (“BRSR”)
- **Ethics and Governance:** Bribery, corruption, fraud, discrimination, or violations of company policies as noted in Principles 1, 7, and 8 of the BRSR.
- **Environmental Issues:** Pollution, waste management, or non-compliance with environmental regulations as noted in Principles 2 and 6 of the BRSR.
- **Human Rights:** Forced labour, child labour, discrimination, sexual harassment in workplace, and other violations of human rights principles in the supply chain as noted in Principle 5 of the BRSR.
- **Human Resources:** Unfair treatment, harassment, discrimination, or violation of employee and workers’ rights (including female and disabled workforce) as noted in Principle 3 of the BRSR.
- **Cybersecurity:** Data breaches, privacy violations, or cybersecurity incidents as noted in Principle 9 of the BRSR.
- **Quality Control:** Product defects, service issues, or failures to meet quality standards as noted in Principle 9 of the BRSR.
- **Consumer Complaints:** Dissatisfaction with products, services, or customer service as noted in Principle 9 of the BRSR.
- **Vendor Grievances:** Concerns faced by vendors, especially those from marginalized or vulnerable communities, regarding payments, contracts, or ethical treatment as noted across Principles of the BRSR as far as applicable to value chain partners.

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3. Definitions

- **Stakeholders** – We identify Stakeholders as those individuals or groups of individuals who are impacted by our products, services and activities as well as those individuals or groups of individuals which have an impact on the company, and which may include those individuals, groups of individuals and/or organizations:
 - that are directly or indirectly dependent on the company's activities, products or services and associated performance, or on whom the company is dependent to operate.
 - to whom the company has, or in the future may have, legal, commercial, operational or ethical/moral responsibilities and,
 - who can influence or have impact on a company's strategic or operational decision-making.

We accept grievances/ complaints made by the following stakeholders only –

- a. Employees (Permanent/ temporary)
 - b. Workers (permanent/ temporary)
 - c. Customers
 - d. Value chain partners including company's suppliers and vendors
 - e. Communities who belong to marginalised and vulnerable groups.
 - f. Any other
- **Grievance** – A grievance refers to a complaint or formal expression of dissatisfaction about a perceived wrong, injustice, or unfair treatment. It can be based on a real or perceived incident and often involves feelings of resentment, hurt, or anger. The scope of what amounts to a grievance has already been mentioned above. The GRC will consider the severity and validity when determining the appropriate course of action.
 - **Grievance Redressal Committee ("GRC")** – The GRC shall be responsible for receiving, reviewing, investigating, and resolving grievances submitted by all stakeholders under this Policy. GRC shall ensure that grievances are addressed in a fair, transparent, and timely manner in accordance with the Company's grievance redressal process. The Specific details of the GRC responsibilities include the following:-
 - a. **Roles and Responsibilities:** A clear definition of the responsibilities of GRC personnel involved in grievance handling and resolution.
 - b. **Grievance Handling Process:** The process to be followed for receiving, reviewing, investigating, and resolving grievances.
 - c. **Escalation Mechanism:** The procedure for escalating unresolved or sensitive grievances to higher management, where required.
 - d. **Training Requirements:** Any mandatory training programs for GRC personnel to ensure competency in grievance redressal processes and stakeholder communication.
 - e. **Confidentiality and Record Keeping:** Ensuring confidentiality of grievances and maintaining proper documentation and records of all cases handled.

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4. Reporting a Grievance

A. Reporting Channels

We encourage all stakeholders to report grievances promptly. There are several ways to file a

- **Email:** Send an email to a designated GRC email address (Grievance.redressal@tcccltd.in); or
- **Written Complaint:** Submit a written complaint addressed to the GRC or
- **In-Person Complaint:** Report a grievance directly to a member of the GRC.

All reporting channels will be accessible and user-friendly, with clear instructions on how to file a complaint. Information on available reporting channels will be readily available through company websites, employee handbooks, supplier contracts, and signage at workplaces. The GRC will ensure that access to these reporting channels is in both English/ Hindi or any other vernacular language applicable if the Stakeholder is a Worker or person from a vulnerable/ marginalised group.

B. Confidentiality

We will treat all grievances with confidentiality and protect the identity of the complainant to the extent possible. However, confidentiality may be limited in cases where it hinders a thorough investigation or legal proceedings.

5. Grievance Redressal Process

- **Open-Door Policy:** Employees are encouraged to resolve issues informally whenever possible by discussing them with their immediate reporting manager. If the concern cannot be resolved at this level, employees shall escalate the matter to GRC.
- **Formal Grievance Procedure:** If informal resolution attempts are unsuccessful or if the issue is sensitive, employees may share a formal grievance with GRC over an email. Grievances must be submitted in writing and should include details of the issue, relevant dates, and any supporting evidence.
- **Initial Review:** Receiving a grievance, the GRC will acknowledge receipt . The GRC will then review the complaint to determine its nature, scope, and potential for resolution.
- **Grievance Review:** Upon receiving a formal grievance, GRC will investigate the matter confidentially. GRC may conduct interviews, review documents, and gather relevant information to understand the situation fully.
- **Investigation:** The GRC may investigate to gather information and evidence related to the grievance. This may involve interviews with relevant personnel, document review, and site visits (if applicable). The complainant will be kept informed of the investigation's progress and be provided an opportunity to present additional information.
- **Communication and Follow-Up:** GRC will communicate the outcome of the grievance process to the employee who filed the grievance and any other relevant parties. Follow-up may be conducted to ensure that the resolution is effective and that any necessary steps are taken to prevent similar issues in the future.
- **Non-Retaliation Policy:** Our company strictly prohibits retaliation against employees who raise concerns or file grievances in good faith. Any acts of retaliation will be treated seriously and may result in disciplinary action.

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- **Resolution:** Based on the investigation's findings, the GRC will strive to reach a fair and timely resolution of the grievance. This may involve:

1. Taking corrective action to address the issue raised in the complaint; or
2. Offering compensation or other forms of redress; or
3. Providing recommendations for process improvement or policy changes.

The complainant will be notified of the resolution and the actions taken to address the grievance.

- **Timeframes:** We will establish clear timelines for each stage of the grievance redressal process. These timelines will be communicated to the complainant at the outset of the process.
- **Appeal Process:** If the complainant is not satisfied with the initial resolution, they will have the right to appeal the decision to the Top Management. This Committee will strive to resolve the issue at the earliest by following a process like what has been followed by the GRC. However, the Appeal Committee, while resolving a complaint, will keep in mind the interests of justice and fairness.

6. Protection from Retaliation

We prohibit retaliation against any person who reports a grievance in good faith. This includes threats, disciplinary action, or any form of disadvantage because of filing a complaint.

7. Training and Awareness

We will provide adequate training to employees, workers, managers, and value chain partners on this Policy and the grievance redressal process. This will ensure awareness of their rights and responsibilities in reporting and addressing grievances.

8. Reporting and Record keeping

We will maintain records of all grievances received and the actions taken to address them. These records will be maintained in accordance with applicable laws and regulations. We may prepare periodic reports on the types and trends of grievances received, without disclosing any confidential information. A comprehensive mechanism in software form will also be followed for maintaining record of status of grievance (whether it is open/ pending/ closed).

9. Continuous Improvement/ Review

The Highest authority respectively will conduct annual reviews of this policy to ensure its continued alignment with Grievance Redressal Policy. We will periodically review and update this Policy to ensure its effectiveness and compliance with relevant laws and regulations and keep a version history of the same.

10. Contact Information

For more information on this Policy, please reach out to us esg@tccltd.in

11. Disclaimer

This Policy is a comprehensive statement of our commitment to providing a fair, transparent, and effective mechanism for addressing and resolving grievances raised by employees and stakeholders. It does not constitute legal advice and should not be interpreted as such. By implementing this Grievance Redressal Policy, we demonstrate our commitment to fostering a respectful, inclusive, and accountable work environment through timely and unbiased grievance handling and resolution processes

This Policy was approved by the Board of Directors at its meeting held on July 26, 2025

Annexure A

Grievance Redressal Committee Charter

Introduction

As per the Industrial Relations Code 2020[1], it prescribes the Grievance Redressal Committees definition, formation, composition and Roles and Responsibilities.

It is applicable to Every industrial establishment employing twenty or more workers to have one or more Grievance Redressal Committees for resolution of disputes arising out of individual grievances (employees, workers, suppliers etc as mentioned in the Policy.

1. **Nomenclature** : The committee shall be called the Grievance Redressal Committee ("Committee").
2. **Purpose** : The Committee shall oversee the receipt, review, escalation, and resolution of grievances raised by stakeholders of the Company, including employees, workers, customers, investors/shareholders, communities, and value chain partners, and ensure timely closure and reporting.
3. **Composition** : Committee shall consist of not less than three members from relevant functions, such as:
 - i. **Chairperson**: Head of HR / Legal / Compliance / Operations.
 - ii. **Member**: Head of HR.
 - iii. **Member**: Head of Legal / Secretarial / Compliance.
 - iv. **Member**: Operations / Business representative, where relevant.
 - v. **Secretary / Coordinator**: Designated grievance officer for records and tracking.
4. **Invitees** : The Committee may invite any functional head or subject expert depending on the nature of the grievance, but invitees shall not be counted for quorum.
5. **Quorum** : A minimum of three members, including the Chairperson or their nominee, shall constitute quorum.
6. **Tenure** : Members shall be appointed by management / the Board or the designated authority for a period of one to three years, and may be reappointed.
7. **Meetings** : The Committee shall meet as required, but not less than once every quarter, and additionally whenever serious or escalated grievances are received.

Responsibilities of GRC Committee

The Committee shall:

- i. Receive grievances from all designated channels.
- ii. Record and classify grievances by stakeholder group and subject.
- iii. Assign the grievance to the concerned department for investigation and response.
- iv. Ensure closure within the defined internal timeline.
- v. Escalate unresolved, repeated, or material matters to senior management or the Board committee.
- vi. Maintain a grievance register and closure evidence.
- vii. Review trends and recommend corrective actions.

https://prsindia.org/files/bills_acts/bills_parliament/2020/INDUSTRIAL%20RELATIONS%20CODE,%202020.pdf





HUMAN RIGHTS POLICY

ESG and Sustainability Department



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1. Introduction

TCC is committed to respecting and promoting human rights throughout our operations and supply chain. This Human Rights Policy is based on Principle 5 of the Business Responsibility and Sustainability Reporting framework which states that the company should respect and promote human rights. TCC commits to Principles 1 and 2 of the United Nations Global Compact, the Universal Declaration of Human Rights (UDHR), and the ILO Core Conventions. The Company respects and supports the protection of internationally proclaimed human rights and ensures that it is not complicit in human rights abuses. We are, therefore, dedicated to conducting business ethically and responsibly, ensuring our activities do not infringe upon the fundamental rights of any individual.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as “TCC” or the “Company”.

2. Scope

This Policy applies to all aspects of our business, including:

1. All our directors, employees and workers (including temporary or contract workers),
2. Suppliers, contractors and vendors throughout our supply chain,
3. Customers and communities impacted by our operations,
4. All majority-owned subsidiaries.
5. It also extends to anyone working on behalf of TCC in any capacity, including agency workers, seconded staff, volunteers, interns, agents, external consultants, third-party representatives and business partners.

Respect for human rights is a core value of the organization.

We are committed to upholding and promoting human rights in line with national and international policy frameworks. Our efforts align with the International Labour Organization (ILO) standards and the Universal Declaration of Human Rights (UDHR). We conduct thorough due diligence to identify and address human rights risks that may impact individuals involved in our operations.

3. Our Commitment to Human Rights

We recognize and respect the following fundamental human rights principles:

- **Universality and Inalienability:** Human rights are universal and belong to everyone, regardless of their race, ethnicity, nationality, religion, gender, sexual orientation, disability, or any other status.
- **Interdependence and Indivisibility:** Human rights are interconnected, and the violation of one right can affect others.

4. Key Areas of Focus

We will focus on the following key areas to ensure respect for human rights:

**Note: The following Human Rights are also applicable to our Value Chain Partners wherever necessary.*

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1. Non-discrimination and Respect for Diversity:

- We will not tolerate discrimination in any form, including based on race, ethnicity, nationality, religion, gender, sexual orientation, disability, or any other status. This also includes maintaining a work environment that enables employees and workers to work without fear of prejudice, gender bias and sexual harassment. Refer to the detailed Policy on Prevention of Sexual Harassment (Employee Handbook).
- We will further provide equal opportunities based on meritocracy to all its employees and all qualified applicants for employment. This also includes ensuring that adequate infrastructure is made available and accessible to employees and workers who belong to disabled category according to appropriate laws and regulations.

2. Labour Rights:

- We will uphold fair labour practices, including respecting the right to freedom of association, collective bargaining, and decent working conditions.
- We will comply with all applicable labour laws and regulations, including minimum wages, working hours, and occupational health and safety standards.
- We are committed to eradicating child labour and forced labour from our supply chain.
- All employees and workers are entitled to reasonable rest breaks, access to toilets, rest facilities and portable water at their place of work, and holiday leave in accordance with appropriate laws and regulations.
- Further, we commit to positively contributing to healthy work-life balance for our employees through flexible working and a focus on wellbeing.

3. Freedom of Speech and Assembly:

- We respect the right to freedom of speech and peaceful assembly for all stakeholders and ensure that they can choose to do so without fear of reprisal, intimidation or harassment.
- We believe that the collective voice of our employees is a vital force that drives our organization forward. Their insights, experiences and perspectives shape the culture and success of our workplace. To ensure that we continue to foster a positive and engaging work environment, we invite employees to participate in the Employee Pulse Survey via google form. This survey is a valuable opportunity for employees to share their thoughts, feedback and suggestions on various aspects of their work experience. We genuinely value their opinions and want to ensure that your voice is not only heard but also considered in our ongoing efforts to improve. Responses are confidential, fostering an open and honest dialogue without fear of repercussion.
- We are committed to establishing constructive dialogue with employee/worker labour representatives and bargaining with them in good faith.

4. Respecting Human Rights of Communities:

- We believe in actively engaging with the communities where we operate. This means listening to their concerns, valuing their input, and incorporating their perspectives into our decision-making.
- We go beyond just operations. We strive to create positive social and economic impacts through corporate social responsibility (CSR) initiatives. These initiatives aim to generate economic opportunities, foster goodwill, and ultimately improve human rights within the communities.

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- We recognize the critical importance of land rights. We support the principle of "Free, Prior, and Informed Consent" (FPIC) and believe it should be upheld by relevant authorities within their legal frameworks. This principle ensures communities are fully informed and have a say in decisions affecting their land.
- Furthermore, we respect and value the cultural heritage of all communities where we operate, including those facing social and economic vulnerability. We actively seek to build constructive and respectful relationships with them.

5. Respecting Human Rights of Customers:

- We will treat all customers with respect and dignity, free from discrimination based on any factor.
- We will provide clear and accurate information about our products and services, including potential risks and limitations (If any). We will also ensure fair and transparent pricing and marketing practices.
- We will respect the privacy of customer data and comply with all relevant data privacy laws and regulations. We will be transparent about how customer data is collected, used, and protected.
- We will uphold fair and ethical business practices to safeguard customer rights. This includes providing safe and reliable products and services, offering effective complaint and redressal mechanisms, and addressing any customer concerns promptly and fairly.
- We will strive to make our products, services, and information accessible to all customers, including those with disabilities.
- We will empower customers to make informed choices by providing comprehensive information and respecting their right to choose. We will also be open to customer feedback and use it to improve our products and services.

6. Health and Safety:

- We will provide a safe and healthy work environment for all employees and workers.
- We will also strive to minimize the environmental impact of our operations, considering the health and safety of surrounding communities.
- This includes raising awareness about workplace practices and providing the necessary information, instructions, and training to help employees adhere to our Health, Safety, and Environment policies.
- Please refer to the company's policy on Environment, Health and Safety for additional information.

7. Security:

- We will ensure the security of all personnel and property while respecting the principles of proportionality and necessity.
- We will not engage in or support private security forces that violate human rights.
- Secure transportation is provided for women working during early or late hours to ensure their safety.
- The Company is dedicated to maintaining a workplace free from violence, harassment, intimidation, and any other unsafe conditions.

ESG POLICIES

5. Implementation

- **Regular Assessment:** We will conduct periodic assessment on our operations and supply chain to identify and mitigate potential human rights risks. This includes assessing our suppliers' practices and ensuring they adhere to our human rights principles.
- **Training and Awareness:** We will provide training to all employees, workers, and managers on human rights principles and our company's Human Rights Policy. We will also encourage open communication and reporting of any potential human rights violations.
- **Grievance Redressal:** We will have a grievance redressal mechanism in place aligned with the UN Guiding Principles on Business and Human Rights (UNGPs) to address any human rights concerns raised by stakeholders. We will work to remediate any violations and provide appropriate remedies to affected individuals. Please refer to Company's **Grievance Redressal Policy** for this. Additionally, our **Whistleblower Policy (part of code of conduct policy)** provides a critical channel for stakeholders to report actual or potential violations.
- **Transparency of Reporting:** We will be transparent about our human rights performance by reporting on our efforts and progress in our annual ESG and Sustainability Report.
- **Confidentiality:** We ensure that all complaints/ issues/ grievances/ communication pertaining to any topic mentioned in this Policy is kept confidential.

6. Collaboration

We recognize that respecting human rights requires collaboration with various stakeholders. We will actively engage with governments, industry organizations, and NGOs to promote human rights throughout our industry.

7. Continuous Improvement

We are committed to continuous improvement in our human rights performance. We will regularly review and update this Policy to ensure its effectiveness and alignment with best practices, and further ensure that a record of this Policy's version history is maintained.

8. Contact Information

For any questions or concerns related to this Human Rights Policy, please contact esg@tcccltd.in.

9. Disclaimer

This Policy is a comprehensive statement of our commitment to human rights. It does not constitute legal advice and should not be interpreted as such.

By implementing this Human Rights Policy, we demonstrate our commitment to upholding ethical business practices and contributing to a more just and sustainable future.

ESG POLICIES

10. Review

The designated person will conduct annual reviews of this policy to ensure its continued alignment with Human Right objectives. If necessary, the policy will be revised, and the potential impact of any changes will be thoroughly assessed.

This Policy was last amended by the Board of Directors at its meeting held on Feb 13, 2026







PUBLIC POLICY ADVOCACY

ESG and Sustainability Department



POLICY

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I. Introduction:

TCC is dedicated to actively participating in policy shaping to foster positive change in the Real estate and Facility Management service sector and contribute to the development of policies that resonate with our values and encourage sustainable and ethical business practices. This Policy would be in furtherance of Principle 7 of the Business Responsibility and Sustainability Reporting framework that requires the Company to engage in influencing public and regulatory policy in a manner that is responsible and transparent.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as “TCC” or the “Company”.

II. Scope:

Advocacy involves engaging with various stakeholders to influence decision-makers. This includes working with government agencies, research institutions, and associations at different levels, as well as individuals. The goal is to impact policies, regulations, and other decision-making processes. This policy applies to everyone associated with the Company or acting on its behalf.

III. Guiding Principles:

This Policy outlines the guiding principles to be followed by individuals associated with the company:

- **Effective Collaboration:** The company will engage in collaborative interactions with trade and industry associations, government entities, policymakers, regulators, legal professionals, research institutions, and other stakeholders, following relevant guidelines.
- **Adherence to Applicable Laws:** The company will ensure that all public policy advocacy activities comply with relevant laws, regulations, and ethical standards.
- **Development of the Real Estate Industry:** The company will pursue public policy development and discussions that address important issues affecting the real estate industry, customers, and other key stakeholders. The company will avoid advocating for policies that primarily benefit itself.
- **Ethics and Transparency:** The company will conduct all interactions ethically, maintaining confidentiality, transparency, accountability, and responsible advocacy practices.
- **Engagement with Public Officials:** The company will avoid conflicts with public officials on regulatory or policy matters and foster an environment of openness and trust, providing a platform to express concerns.
- **Anti - Competitive Practises Considerations**
 - i. TCC ensures platforms do not favour their own listings or those of affiliated entities.
 - ii. We also protect our client’s privacy and avoid using personal data to discriminate or charge discriminatory rates.
 - iii. Monitor for anti-competitive clauses in contracts that may limit competition or favour specific providers.
 - iv. Evaluates how digital tools are used to facilitate transactions and ensure they do not create barriers to entry for smaller players.
 - v. TCC stays informed about relevant government regulations and guidelines related to competition and consumer protection.

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IV. Reporting Channels:

We have a grievance redressal mechanism in place to address any concerns arising out of this policy raised by stakeholders. We will work to remediate any violations and provide appropriate remedies to affected individuals. Please refer to Company's **Grievance Redressal Policy** for this. Additionally, our **Whistleblower Policy (part of Code of Conduct policy)** provides a critical channel for stakeholders to report actual or potential violations.

V. Confidentiality:

We will keep all public policy advocacy initiatives confidential and protect the identities of those involved as much as possible. However, confidentiality may be limited if it interferes with a thorough investigation or legal proceedings.

VI. Monitoring and Evaluation:

The HR team will track the progress of advocacy initiatives and assess their effectiveness in achieving the desired outcomes. This may involve a.) Monitoring media coverage, b.) Keeping an eye on legislative developments, and c.) Gathering feedback from stakeholders. We will set clear timelines for each stage of the public policy advocacy process. These timelines will be shared with all of TCC's stakeholders at the beginning of the process.

VII. Training and Awareness:

TCC will offer thorough training to employees, managers, and external stakeholders involved in public policy advocacy. This training will cover our advocacy policy, relevant laws and regulations, and best practices for engaging with policymakers and stakeholders. It will ensure everyone understands their roles and responsibilities in advancing our advocacy goals.

VIII. Reporting and Recordkeeping:

TCC will keep detailed records of all public policy advocacy efforts, including interactions with policymakers, industry stakeholders, and the public. These records will comply with relevant laws and regulations. Periodic reports may be prepared to highlight the types and trends of advocacy activities, without revealing any confidential information. A robust software system will track the status of advocacy initiatives, indicating whether they are ongoing, pending, or completed.



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IX. Continuous Improvement:

TCC will periodically review and update this Policy to ensure its effectiveness and compliance with relevant laws and regulations and keep a version history of the same.

X. Contact Information:

For more information on this Policy, please reach out to us esg@tccltd.in.

XI. Disclaimer:

This Policy is a comprehensive statement of our commitment to conducting public policy advocacy activities in an ethical, transparent, and responsible manner. It does not constitute legal advice and should not be interpreted as such. By implementing this Public Policy Advocacy Policy, we demonstrate our commitment to engaging constructively with government bodies, industry associations, and other stakeholders while upholding integrity, accountability, transparency, and compliance with applicable laws and regulations.

This Policy was approved by the Board of Directors at its meeting held on July 26, 2025





SKILL DEVELOPMENT POLICY

ESG and Sustainability Department



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1. Introduction

This policy aligns with **Principle 3 of Business Responsibility and Sustainability Reporting framework**. Skill Development is instrumental in helping a company's employees achieve their aspirations and improve their lives. The policy's vision emphasizes creating a comprehensive ecosystem that provides quality skills to citizens, leading to sustainable livelihoods and focusing on innovation.

As TCC is involved in real estate services, facility management and furniture manufacturing, this vision aligns well with the need to develop a skilled workforce capable of driving innovation and ensuring high-quality service delivery. By investing in skill development, TCC can enhance its operational efficiency, foster a culture of continuous improvement, and support the broader goal of sustainable economic growth.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as "TCC" or the "Company".

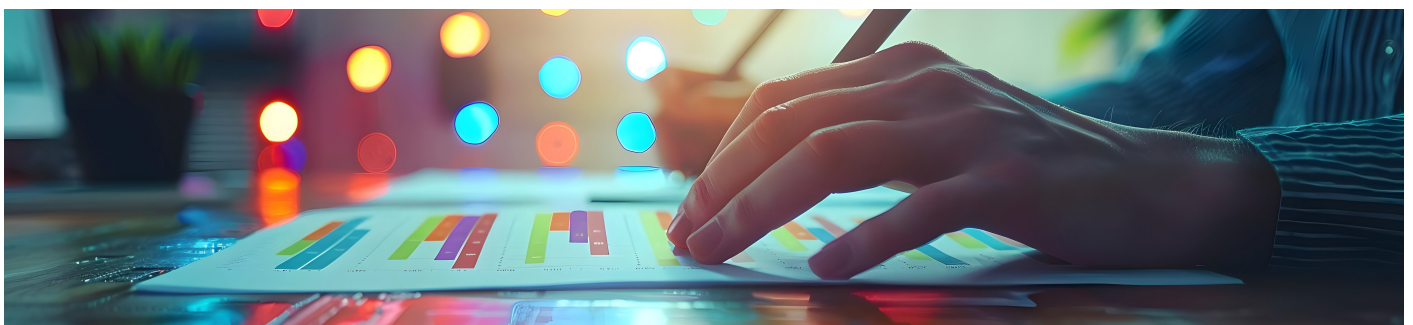
2. Objective

- i. To provide lifelong learning opportunities ensuring everyone, particularly youth, women, and disadvantaged groups, can acquire skills throughout their lives.
- ii. To encourage stakeholder commitment by fostering a sense of ownership among all stakeholders towards skill development initiatives.
- iii. To develop a skilled workforce by creating a workforce who meet the current and future needs of the job market.
- iv. To establish flexible delivery mechanisms by implementing an adaptable system that cater to the diverse needs of stakeholders.

For TCC these objectives can be particularly beneficial. By aligning with these goals, the company can ensure a steady pipeline of skilled workers, foster innovation, and enhance service quality, ultimately contributing to sustainable growth and success.

3. Scope

The Policy covers initiatives related to technical, functional, behavioral, and leadership skill enhancement, digital and technology upskilling, health and safety awareness, and continuous learning and development programs aimed at improving employee capabilities, operational excellence, innovation, and sustainable business growth. By combining these services, TCC ensures a comprehensive approach to meeting client needs and industry standards.



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4. Policy Implementation

TCC's Training and Development Programs include onboarding training to introduce new employees to the company's business model, values, and culture, along with the basic skills required for each department. Technical skills training involves specialized courses for each business area, hands-on workshops, and practical sessions. Soft skills training covers communication and interpersonal skills, leadership and management development, and problem-solving and decision-making. Continuous learning is supported through access to online courses and certifications, regular seminars and webinars on industry trends, and mentorship and coaching programs. Resources and support include the allocation of budget for training and development activities, access to learning materials and tools, and support from HR and department heads. Implementation and monitoring are overseen by the HR department, with regular monitoring and reporting on the effectiveness of the training programs, and adjustments to the policy based on feedback and changing business needs.

1. Technical Skill Development:

- i. Employees will participate in mentoring programs, job rotations, and hands-on learning experiences to gain practical experience.
- ii. TCC will offer formal training courses and certifications in areas such as property valuation, building maintenance, design, and production processes.
- iii. Employees will have the opportunity to attend industry conferences and events to stay updated on the latest trends and best practices.
- iv. Comprehensive training on the safe and efficient operation of various industrial machines, including milling machines, presses, welding equipment, etc.
- v. Practical experience in maintaining and inspecting machinery to ensure optimal performance and prevent breakdowns.
- vi. Emphasis on adherence to safety protocols and procedures when operating heavy machinery.

2. Soft Skill Development:

- i. TCC will conduct workshops to enhance employees' communication, presentation, and active listening skills.
- ii. Employees will have access to leadership development programs to develop their team management, mentorship, and motivational skills.
- iii. TCC will provide training to help employees build strong relationships with clients, understand their needs, and deliver exceptional service.

4.1. Collaboration & Review

- **Collaboration:** TCC will create a collaborative environment that encourages knowledge sharing, skill development, and innovation. Employees will be motivated to join cross-functional teams, mentoring programs, and knowledge-sharing initiatives. Regular team meetings, workshops, and conferences will offer chances for employees to learn from each other, share best practices, and develop new skills. Additionally, TCC will work with industry partners, educational institutions, and professional organizations to access external expertise and resources. This will ensure employees stay updated with the latest industry trends and advancements.

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- **Review:** This policy will be reviewed every year or as needed to ensure it remains effective and aligns with company's sustainability goals, industry best practices, and organizational objectives. Regular reviews will include feedback from employees, managers, and relevant stakeholders to assess the policy's implementation, identify areas for improvement, and ensure it supports the development of a skilled and motivated workforce. The policy will be updated as necessary to reflect changes in the company's strategic direction, regulatory requirements, and the broader sustainability landscape.

5. Continuous Improvement

We are committed to ongoing improvement in our anti-corruption and anti-bribery practices. We will regularly review and update this Policy to ensure its effectiveness and alignment with evolving legal and ethical standards. Additionally, we will maintain a record of the Policy's version history to document any changes and demonstrate our commitment to continuous improvement.

6. Contact Information

For any questions or concerns related to this Policy, please contact esg@tccltd.in.

7. Disclaimer

This Policy is a formal statement of TCC's commitment towards promoting continuous learning, professional development, and skill enhancement across its workforce. It is intended to provide broad guidance on the Company's approach to skill development and does not constitute a contract of employment or legal advice. The Company reserves the right to review, modify, amend, or update this Policy from time to time in line with business requirements, applicable laws, industry practices, and organizational objectives. This policy is intended for internal use within TCC and is not intended for public dissemination or use by individuals outside the company. Any unauthorized use or distribution of this policy is strictly prohibited.

This policy is intended for internal use within TCC and is not intended for public dissemination or use by individuals outside the company. Any unauthorized use or distribution of this policy is strictly prohibited.

This Policy was approved by the Board of Directors at its meeting held on July 26, 2025





ANTI-MONEY LAUNDERING POLICY

ESG and Sustainability Department



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I. Introduction

The Anti-Money Laundering (AML) Policy of TCC outlines the framework for preventing, detecting, and reporting money laundering activities across all business entities within the company. This policy ensures compliance with applicable laws, including the Prevention of Money Laundering Act (PMLA), 2002, and global anti-money laundering standards. It applies to all employees, contractors, and third-party service providers of the TCC, covering all business verticals.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as “TCC” or the “Company”.

II. Scope

The scope of TCC's Anti-Money Laundering (AML) Policy is comprehensive and extends across all business operations, employees, and associated third-party entities. This policy is designed to:

- i. Prevent, detect, and report money laundering activities within all verticals of TCC.
- ii. Ensure compliance with national and international laws and regulations related to anti-money laundering and combating the financing of terrorism).
- iii. Establish a unified framework for identifying, mitigating, and managing the risks associated with money laundering activities.

This policy is applicable at every level of interaction, including:

- **Clients** - Ensuring thorough KYC (Know Your Customer) and CDD (Customer Due Diligence) procedures are applied before onboarding any client.
- **Vendors and Third Parties** - Conducting due diligence to ensure all vendors and third-party service providers comply with AML regulations.
- **Employees and Management** - Obligating every individual within the company, from junior staff to top management, to adhere to AML policy and participate in mandatory AML training and reporting.

III. Key Concepts and Definitions

- i. **Anti-Money Laundering (AML)** - Processes and controls to detect, prevent, and report money laundering activities in line with regulatory standards.
- ii. **Customer Due Diligence (CDD)** - Process of verifying customer identities and assessing potential risks, conducted during onboarding and periodically thereafter.
- iii. **Suspicious Activity Reporting (SAR)** - Legal obligation to report transactions that may be linked to money laundering or terrorist financing to authorities.
- iv. **Know Your Customer (KYC)** - Regulatory standard requiring verification of customer identity and risk assessment before establishing a business relationship.
- v. **Enhanced Due Diligence (EDD)** - Additional scrutiny applied to high-risk customers or transactions, involving deeper investigation and monitoring.
- vi. **Beneficial Ownership** - Identifying the individuals who ultimately own or control an account or transaction, critical for AML compliance.

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- vii. **Politically Exposed Persons (PEPs)** - Individuals with prominent public positions posing higher AML risks, requiring enhanced due diligence.
- viii. **Transaction Monitoring** - Ongoing analysis of customer transactions to detect unusual or potentially suspicious activity as part of AML compliance.
- ix. **Risk-Based Approach** - Customizing AML measures based on the risk level of customers, transactions, and regions, focusing resources on higher-risk areas.
- x. **Record Keeping** - Maintaining detailed records of transactions, CDD, and SARs as required by AML regulations for audit and compliance purposes.

IV. Policy Implementation:

1. Key Objectives and

TCC is designed to foster a culture of compliance and integrity across all business operations. These objectives are fundamental to safeguarding the company from financial crime, ensuring legal compliance, and promoting sustainable business practices. The enhanced objectives are as follows:

- **Ensuring Compliance with National and International Anti-Money Laundering Regulations:**
 - i. Maintain strict adherence to all applicable national laws, such as the **Prevention of Money Laundering Act (PMLA), 2002**, and international standards, including **FATF** (Financial Action Task Force) guidelines and SEBI's AML requirements.
 - ii. Continuously update internal policies to reflect changes in AML regulations and ensure all business units are fully compliant.
- **Detecting and Preventing Money Laundering Activities:**
 - i. Implement advanced monitoring systems and real-time transaction surveillance tools to detect suspicious patterns and prevent potential money laundering activities at an early stage.
 - ii. Establish a proactive risk management framework that evaluates clients, transactions, and business partners based on their money laundering risk profiles.
 - iii. Incorporate red flag indicators to help employees identify money laundering risks in daily operations.
- **Establishing Robust Know Your Customer (KYC) and Customer Due Diligence (CDD) Processes:**
 - i. Develop rigorous KYC procedures to verify the identity of clients, vendors, and business partners, ensuring they align with regulatory standards.
 - ii. Conduct enhanced due diligence (EDD) for high-risk customers and continuously review customer profiles based on their risk ratings, ensuring deeper scrutiny where necessary.
 - iii. Ensure that KYC and CDD processes are effectively integrated into the onboarding process and across all customer touchpoints.
- **Reporting Suspicious Activities to Relevant Authorities in a Timely Manner:**
 - i. Implement a seamless Suspicious Activity Reporting (SAR) mechanism to ensure that all suspicious activities are reported promptly to the **Financial Intelligence Unit – India (FIU-IND)** or relevant authorities as required under AML laws.

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- ii. Equip the compliance team with the tools and knowledge to identify reportable activities, ensuring timely and accurate reporting of any potential money laundering incidents.
- iii. Foster an internal environment where all employees are encouraged to report any suspicious activities they may encounter without fear of retaliation.

- **Promoting a Culture of AML Awareness and Responsibility:**

- i. Create a company-wide culture of awareness by providing comprehensive and ongoing training to employees across all levels on AML regulations, risk factors, and the importance of vigilance.
- ii. Develop communication strategies to keep employees and stakeholders updated on emerging AML risks and compliance requirements.
- iii. Encourage personal accountability among employees and ensure that all departments and individuals understand their roles and responsibilities in maintaining AML compliance.

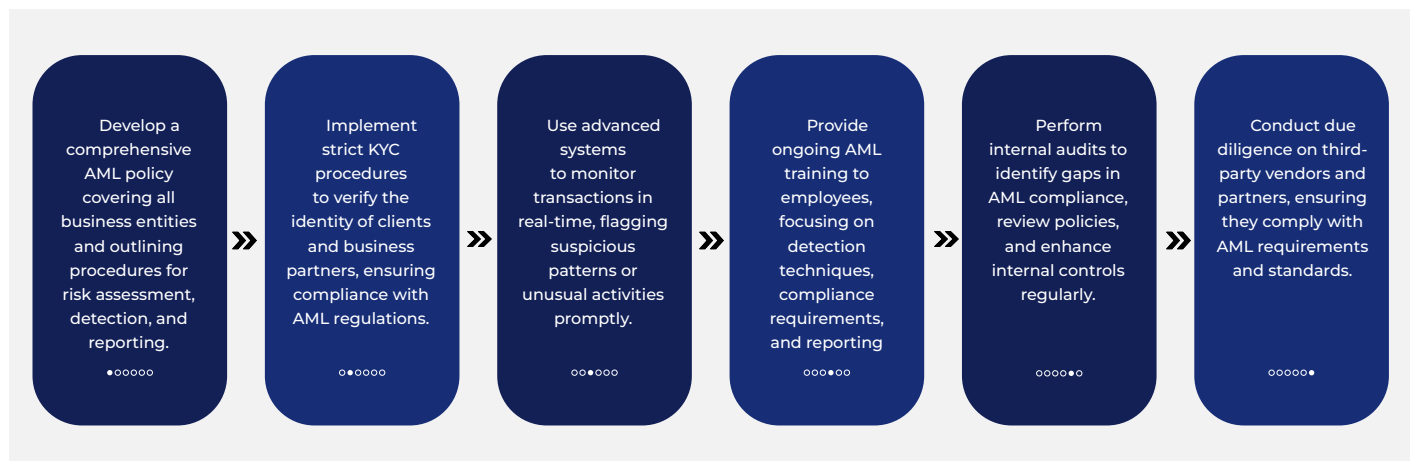
- **Safeguarding TCC's Reputation and Financial Integrity:**

- i. Protect the company from reputational and financial damage by enforcing strict adherence to AML regulations, ensuring that the company is not inadvertently involved in money laundering activities.
- ii. Build trust among clients, partners, investors, and regulators by demonstrating a firm commitment to ethical practices and transparency.
- iii. Establish long-term sustainability by mitigating financial crime risks and ensuring the company's continued access to local and global markets.

By focusing on these enhanced strategies, TCC seeks to embed a robust AML framework that not only complies with regulations but also strengthens the company's overall resilience to financial crime and operational risks.

2. Process Flow chart:

The following process flow chart outlines the steps for implementing Anti Money Laundering Policy practices:



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VI. Continuous Improvement

We are committed to ongoing improvement in our Anti Money Laundering practices. We will regularly review and update this Policy to ensure its effectiveness and alignment with evolving legal and ethical standards. Additionally, we will maintain a record of the Policy's version history to document any changes and demonstrate our commitment to continuous improvement.

VII. Contact Information

For any questions or concerns related to this Anti Money Laundering Policy, please contact esg@tccltd.in

VIII. Disclaimer

This Policy is proprietary to the TCC. Unauthorized use, replication, or distribution of this document or its contents, in whole or in part, is strictly prohibited without prior written consent. This policy is intended solely for internal use and reference. The information contained herein is subject to continuous review and updates, and may be modified to reflect evolving business conditions, regulatory requirements, or operational strategies. TCC assumes no responsibility or liability for unauthorized reliance on or misinterpretation of this policy.

This Policy was approved by the Board of Directors at its meeting held on July 26 2025





BUSINESS CONTINUITY PLAN POLICY

ESG and Sustainability Department



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I. Introduction

TCC is committed to providing real estate and facility management services reliably and efficiently. To ensure the continuity of our operations and the protection of our stakeholders, we have developed this Business Continuity Plan (BCP). This plan outlines the strategies and procedures to mitigate risks, respond to potential disruptions, and recover our business operations to minimize impact on our clients and employees. By implementing this BCP, TCC aims to:

- i. Prioritize the safety and well-being of our employees during and after a crisis.
- ii. Ensure the continuity of critical business functions to minimize service disruptions.
- iii. Protect our physical and digital assets from potential damage or loss.
- iv. Restore normal operations as quickly and efficiently as possible.
- v. Maintain trust and confidence with our clients and stakeholders.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as "TCC" or the "Company".

II. Scope

This Business Continuity Plan (BCP) applies to all aspects of TCC's operations, encompassing:

- **Critical Business Functions** - Key functions essential to TCC's operations, including but not limited to:
 - i. IT and Network Services
 - ii. Finance and Accounting
 - iii. Human Resources
 - iv. Sales and Marketing
- **Physical Locations** - All TCC facilities, including offices, warehouses, and data centres
- **Information Systems** - All critical information systems and data, including hardware, software, and networks.
- **Employees** - All TCC employees, both onsite and remote.
- **Business Processes** - All core business processes that are vital to TCC's operations.

III. Key Concepts and Definitions

- **Business Continuity Plan (BCP)** - A strategic plan that outlines steps for maintaining operations during disruptions, ensuring resilience and minimal impact.
- **Risk Assessment** - Identifying and prioritizing risks to ensure preparedness and continuity of business functions during crises.
- **Operational Integrity** - Ensures continuity of essential functions through alternate processes, backup systems, and clear communication during disruptions.
- **Supply Chain Transparency** - Visibility into suppliers' practices, ensuring compliance with ethical standards to support continuity in crises.
- **Asset Protection** - Safeguards TCC's assets, including intellectual property, finances, and resources, during and after disruptive events.

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- **Stakeholder Trust** - Confidence from stakeholders due to TCC's commitment to operational resilience and continuity.
- **Compliance with Regulatory Standards** - Ensuring continuity measures meet regulatory and legal standards, minimizing risk of penalties and ensuring smooth operations.
- **Health and Safety Compliance** - Maintaining workplace health and safety standards during disruptions, prioritizing employee well-being and regulatory adherence.
- **Continuous Improvement** - Regular reviews and updates of the continuity plan to address evolving risks and ensure effectiveness.
- **Corporate Governance** - Oversight to ensure continuity measures align with the company's governance strategy and are effectively implemented.

IV. Guiding Principles

This section outlines the specific response and recovery strategies for various risks, including natural disasters, IT failures, and operational disruptions. It also defines the roles and responsibilities of the Incident Response Team, ensuring coordinated actions and efficient crisis management across the organization -

- **Natural Disasters**
 - i. **Response Plan:** Implement evacuation procedures, secure premises, and ensure employee safety.
 - ii. **Recovery Strategy:** Inspect premises for damage, activate business interruption insurance, and relocate to a backup facility if necessary.
 - iii. **Communication Protocol:** Notify employees immediately, update clients and stakeholders on potential delays in services.
- **Cybersecurity Breach**
 - i. **Response Plan:** Isolate affected systems, shut down compromised networks, notify legal authorities, and initiate an investigation.
 - ii. **Recovery Strategy:** Implement data recovery protocols, restore from the most recent backups, and enhance cybersecurity measures.
 - iii. **Communication Protocol:** Immediate notification to clients about data security, inform regulators, and provide status updates to stakeholders during recovery.
- **Operational Disruption**
 - i. **Response Plan:** Identify affected equipment or systems, activate contingency plans, and ensure essential services continue.
 - ii. **Recovery Strategy:** Use backup systems or alternative resources to restore critical operations and prioritize essential business functions.
 - iii. **Communication Protocol:** Internal team notifications for status updates, external communication to vendors, clients, and partners about service continuity.
- **IT System Failure**
 - i. **Response Plan:** Diagnose system failures, isolate issues, activate IT support, and prioritize essential systems for recovery.

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- ii. **Recovery Strategy:** Restore systems using cloud-based backups, failover to alternative servers, and escalate support to external providers if needed.
- iii. **Communication Protocol:** Notify employees of IT status, provide real-time updates to clients and key stakeholders about resolution time.

- **Supply Chain Disruption**

- i. **Response Plan:** Contact alternative suppliers, review inventory levels, and implement flexible procurement processes.
- ii. **Recovery Strategy:** Use existing inventory or alternative suppliers to maintain service, and renegotiate contracts if delays persist.
- iii. **Communication Protocol:** Notify suppliers, provide updates to clients on project delays or adjusted timelines.

- **Public Health Crisis**

- i. **Response Plan:** Activate remote work policies, ensure employee safety, and enforce hygiene and distancing protocols in the office.
- ii. **Recovery Strategy:** Ensure critical operations can be performed remotely, and shift services to digital platforms where possible.
- iii. **Communication Protocol:** Regular internal communications on employee safety measures, and update clients on any changes to service delivery.

- **Power Failure**

- i. **Response Plan:** Activate backup generators or uninterruptible power supply (UPS) and prioritize critical systems.
- ii. **Recovery Strategy:** Ensure continued use of power backups, coordinate with utility providers for restoration, and reroute essential services to alternate facilities if necessary.
- iii. **Communication Protocol:** Notify affected teams of expected downtime and provide frequent updates to clients if services are disrupted.

- **Data Loss Incident**

- i. **Response Plan:** Identify affected systems, assess data loss extent, and begin recovery from the most recent backup.
- ii. **Recovery Strategy:** Restore lost data from cloud-based or off-site backups, and review and update data backup protocols to avoid recurrence.
- iii. **Communication Protocol:** Inform clients of the data loss and recovery timeline, update internal stakeholders, and ensure compliance with data protection regulations.

- **Reputation Damage**

- i. **Response Plan:** Address public relations crisis, provide clear and consistent messaging, and communicate with media proactively.
- ii. **Recovery Strategy:** Implement a damage control strategy, coordinate with PR and legal teams, and address key stakeholder concerns quickly and transparently.

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- iii. **Communication Protocol:** Issue public statements, communicate directly with clients and investors, and maintain regular updates with key stakeholders.
- **Key Personnel Unavailability**
 - i. **Response Plan:** Identify key roles affected, activate backup personnel or cross-trained employees to take over responsibilities.
 - ii. **Recovery Strategy:** Reassign duties, prioritize critical tasks, initiate succession planning for long-term issues, and ensure minimal disruption.
 - iii. **Communication Protocol:** Inform internal teams of temporary leadership changes, and update clients and stakeholders as needed on any impact to services.
- **Legal or Regulatory Violation**
 - i. **Response Plan:** Address non-compliance with relevant authorities, initiate corrective actions, and conduct internal investigations to resolve the issue.
 - ii. **Recovery Strategy:** Implement corrective measures, collaborate with legal teams to ensure full compliance with regulations, and avoid penalties or legal repercussions.
 - iii. **Communication Protocol:** Notify regulatory bodies and stakeholders of resolution steps and update internal teams on compliance measures being taken.
- **Facility Damage (Fire/Flood)**
 - i. **Response Plan:** Evacuate building, ensure safety of employees and assets, and contact emergency services and property management.
 - ii. **Recovery Strategy:** Activate business interruption insurance, secure temporary facilities, and restore critical operations in alternate locations if necessary.
 - iii. **Communication Protocol:** Notify internal teams and clients about the facility issue and provide updates on expected recovery time and relocation if necessary.
- **Telecommunications Failure**
 - i. **Response Plan:** Shift communications to alternative methods (VoIP, satellite phones), assess the cause of disruption, and coordinate with service providers.
 - ii. **Recovery Strategy:** Ensure business continuity by rerouting essential communications through secondary networks or alternative locations.
 - iii. **Communication Protocol:** Notify employees of expected communication downtime, and update clients via alternative communication channels, such as email or social media.
- **Product/Service Recall**
 - i. **Response Plan:** Identify affected product or service, notify regulatory authorities and customers, and initiate a recall process.
 - ii. **Recovery Strategy:** Implement replacement or refund processes, ensure safe handling and return of products, and conduct a root-cause analysis to prevent recurrence.

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- iii. **Communication Protocol:** Communicate recall details to affected customers, notify stakeholders and regulators, and issue a public statement as required.

- **Financial Crisis/Cash Flow Issue**

- i. **Response Plan:** Assess financial shortfall, prioritize essential expenses, and coordinate with lenders or investors to arrange short-term funding.
- ii. **Recovery Strategy:** Implement cost-saving measures, explore revenue generation opportunities, and negotiate payment terms with suppliers to manage liquidity.
- iii. **Communication Protocol:** Notify financial stakeholders, maintain transparency with investors, and provide updates to internal teams on financial recovery plans.

V. Policy Implementation:

1. Data and Cybersecurity Protection Measures:

Data and cybersecurity protection measures are vital for safeguarding sensitive information and ensuring the security of IT infrastructure. This includes implementing daily backups, encryption, multi-factor authentication (MFA), and cybersecurity training for employees to prevent data breaches and other cyber threats. To this end, the TCC has implemented the following key measures:

- **Daily Data Backups:**

- a. **Details:** Daily backups are conducted for all critical systems to enable data recovery in case of a breach or system failure.
- b. **Frequency/Trigger:** Daily, automated, and monitored.
- c. **Responsible Team/Role:** IT Team.

- **Cybersecurity Training:**

- a. **Details:** Employees undergo regular cybersecurity training to identify and prevent potential threats like phishing and malware.
- b. **Frequency/Trigger:** Quarterly training sessions, with additional ad-hoc training as needed.
- c. **Responsible Team/Role:** HR Department and IT Security Team



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- **Data Breach Response Plan:**
 - a. **Details:** A predefined response plan is in place to address data breaches, including immediate system isolation, legal notification, and data recovery protocols.
 - b. **Frequency/Trigger:** Activated immediately upon breach detection.
 - c. **Responsible Team/Role:** IT Team, Legal Team.
- **Regular Vulnerability Assessments:**
 - a. **Details:** Periodic assessments are conducted to identify and address potential vulnerabilities in the IT infrastructure.
 - b. **Frequency/Trigger:** Quarterly or after significant system updates.
 - c. **Responsible Team/Role:** IT Security Team.
- **Multi-Factor Authentication (MFA):**
 - a. **Details:** MFA is enforced across all systems to ensure authorized access only.
 - b. **Frequency/Trigger:** Continuous implementation and monitoring.
 - c. **Responsible Team/Role:** IT Team.
- **Encryption of Sensitive Data:**
 - a. **Details:** Encryption protocols are in place for all sensitive data, both at rest and in transit.
 - b. **Frequency/Trigger:** Continuous.
 - c. **Responsible Team/Role:** IT Team.
- **Incident Response Drills:**
 - a. **Details:** Simulated data breach drills are conducted to test response protocols and ensure readiness.
 - b. **Frequency/Trigger:** Annually or after significant system changes.
 - c. **Responsible Team/Role:** Risk Management Team, IT Team.
- **Access Control Audits:**
 - a. **Details:** Regular audits review and restrict access to critical systems, ensuring authorized access only.
 - b. **Frequency/Trigger:** Bi-annually or after organizational changes.
 - c. **Responsible Team/Role:** IT Team, HR Department
- **Data Protection Compliance:**
 - a. **Details:** Compliance with data protection regulations (e.g., GDPR) is ensured for handling sensitive data.
 - b. **Frequency/Trigger:** Continuous, with reviews during audits.
 - c. **Responsible Team/Role:** Legal & Compliance Team.
- **Cloud Security Monitoring:**
 - d. **Details:** Cloud-based systems are monitored to detect potential breaches or suspicious activity.
 - e. **Frequency/Trigger:** Continuous.
 - f. **Responsible Team/Role:** IT Team, Cloud Service Provider.
- **Incident Logging and Reporting:**
 - a. **Details:** Cybersecurity incidents, including unsuccessful attempts, are logged and reported for analysis and prevention.
 - b. **Frequency/Trigger:** Continuous logging, monthly reviews for patterns.
 - c. **Responsible Team/Role:** IT Team.

2. Process Flow chart:

The following process flow chart outlines the steps for implementing Business Continuity Plan practices:



VI. Continuous Improvement

We are committed to ongoing improvement in our business continuity and disaster recovery practices. We will regularly review and update this Policy to ensure its effectiveness and alignment with evolving legal and ethical standards. Additionally, we will maintain a record of the Policy's version history to document any changes and demonstrate our commitment to continuous improvement.

VII. Contact Information

For any questions or concerns related to this Business Continuity Policy, please contact esg@tccld.in

VIII. Disclaimer

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This Policy was approved by the Board of Directors at its meeting held on July 26, 2025.





CUSTOMER SUSTAINABILITY POLICY

ESG and Sustainability Department



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I. Introduction

The TCC Customer Policy aims to establish a responsible, transparent, and ethical framework for all interactions with customers. The objective is to build lasting relationships with customers by addressing their needs, respecting their rights, ensuring their satisfaction, and fostering trust in TCC brand. This policy supports TCC's commitment to ethical practices, consumer protection, and adherence to international standards, creating a unified approach to customer engagement across all business lines.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as "TCC" or the "Company".

II. Scope

The Customer Sustainability Policy applies to all customer-facing activities within the TCC, including customer service, marketing, and product communications. It ensures that these activities align with TCC's commitment to sustainability, including environmental, social, and governance (ESG) principles. The policy focuses on areas where TCC directly engages with customers, such as marketing, advertising, and product information.

- i. Includes Customer Service, Marketing, Sales, Product Development, and all customer-facing roles across the TCC.
- ii. Covers third-party agencies, contractors, and influencers who represent TCC, ensuring they adhere to TCC's sustainability standards.
- iii. Ensures all activities comply with data protection and consumer protection laws across all regions.
- iv. Promotes sustainable practices in digital, traditional, and social media marketing.
- v. Emphasizes transparency in product details, environmental impact, and life cycle.
- vi. Adheres to strict data privacy standards, respecting sustainable business ethics.
- vii. Provides customers with channels for complaints, suggestions, and sustainable improvements.
- viii. Conducts regular training on sustainability goals and customer engagement ethics.

The Customer Sustainability Policy emphasizes TCC's proactive approach to sustainability in every customer interaction. By aligning with ESG standards, ensuring ethical conduct, and driving continuous improvement, TCC is committed to fostering a sustainable future while enhancing customer trust and satisfaction.

III. Key Concepts and Definitions

The following definitions outline key concepts related to responsible customer engagement and related practices:

- **Responsible Customer Engagement** - Approach that ensures ethical, transparent, and respectful interactions with customers, prioritizing their rights and interests in every engagement.
- **Customer Rights** - Protections afforded to customers, including privacy, fair treatment, and access to accurate information.
- **Transparency** - It involves a commitment to clear and open communication, ensuring customers receive complete and accurate information about products and services.
- **Grievance Mechanism** - A structured system that allows customers to raise complaints and resolve issues fairly, promoting trust and accountability.

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- **Data Protection** – It includes the measures in place to safeguard customer data, ensuring compliance with regulations such as General Data Protection Regulation (GDPR) to maintain privacy and data security.
- **Ethical Marketing** – It encompasses marketing strategies that avoid misleading claims, respect customer autonomy, and prioritize honesty when promoting products and services.
- Customer Satisfaction is measured through quantitative metrics, like Net Promoter Score (NPS), to gauge satisfaction and identify areas for improvement.
- Fair Pricing is a policy that ensures transparent and competitive pricing, free from hidden costs, and respects customers' financial interests.
- Compliance with Consumer Protection Laws involves adhering to regulations that safeguard customer rights, prevent unfair practices, and ensure a fair marketplace.
- Customer Education includes initiatives designed to inform customers about product use, their rights, and available services to help them make informed decisions.
- Loyalty Programs are schemes that encourage repeat business by offering benefits for ongoing customer engagement, fostering long-term relationships.
- Accessibility ensures that services and communication channels are available and usable for all customers, including those with disabilities.
- Continuous Improvement refers to the ongoing commitment to evaluate and enhance customer service practices based on feedback, market trends, and regulatory changes.
- Inclusive Marketing is a marketing approach where content and campaigns are designed to be inclusive and respectful of diverse customer backgrounds and perspectives.

IV. Guiding Principles

The Guiding Principle for the TCC Customer Sustainability Policy ensures that all customer-facing activities adhere to the highest standards of ethical conduct, transparency, and compliance. It supports TCC's commitment to sustainability, integrating environmental, social, and governance (ESG) principles across the organization, while fostering continuous improvement and accountability.

COMPLIANCE COMPONENT	DESCRIPTION	KEY ACTIONS
1. Policy Development and Governance	Establish a comprehensive customer sustainability policy that aligns with TCC's core sustainability values, ensuring governance through designated compliance officers for oversight at both the company and entity levels.	- Develop a unified policy with entity-specific adaptations. - Assign a compliance officer for each business line to oversee policy adherence. - Conduct regular reviews to update policy as per evolving sustainability standards and market needs. - Establish a governance committee for policy enforcement and oversight across all entities.

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COMPLIANCE COMPONENT	DESCRIPTION	KEY ACTIONS
2. Regulatory and Legal Compliance	Ensure the policy complies with all relevant local, national, and international regulations, including consumer protection, environmental, and data privacy laws, across all business lines of TCC.	Map out relevant regulations across all jurisdictions (e.g., GDPR for data privacy, ISO 14001 for environmental standards). Conduct regular legal reviews with entity-specific compliance checklists. Implement a compliance tracker to monitor adherence to local and international regulations.
3. Employee Training and Awareness	Provide regular, role-specific training on sustainability principles, customer engagement standards, and compliance obligations to employees across all business lines, fostering a unified understanding of TCC's sustainability commitments.	Implement a training schedule specific to business lines, focusing on tailored compliance aspects. Conduct mandatory training sessions on sustainable customer engagement and data protection. Assess employee understanding through periodic assessments and update training materials as needed.
4. Data Privacy and Protection	Implement stringent data privacy measures across all customer interactions to ensure compliance with data protection laws, safeguard customer information, and uphold TCC's commitment to ethical data use.	Create data handling guidelines for each business line. Ensure compliance with data protection laws such as GDPR, CCPA. Conduct periodic audits of data security practices and update protocols based on audit outcomes. Train employees on data protection and privacy standards.

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COMPLIANCE COMPONENT	DESCRIPTION	KEY ACTIONS
5. Customer Feedback and Grievance	Establish clear channels for customers to provide feedback or file grievances regarding sustainability practices, ensuring a transparent and responsive process for customer concerns.	- Set up a centralized feedback platform accessible across all business lines.
6. Third-Party Vendor and Partner Compliance	Require third-party vendors, agencies, and partners to comply with TCC's customer sustainability standards, ensuring consistency in sustainability efforts and ethical practices across all collaborative engagements.	- Establish a vendor code of conduct that aligns with TCC's sustainability standards. - Perform regular assessments of third-party compliance. - Include compliance requirements in contracts with partners, ensuring they adhere to TCC's values in customer-facing roles. - Conduct periodic partner reviews for adherence verification.
7. Monitoring and Reporting Mechanisms	Implement monitoring systems to track compliance with the customer sustainability policy, ensuring transparent reporting on key sustainability metrics to demonstrate progress and identify areas for improvement.	- Set KPIs and metrics to measure compliance across all business lines (e.g., customer satisfaction, policy adherence, sustainability impact). - Use automated monitoring tools to track policy implementation and customer feedback consistently.
8. Ethical Marketing and Communication Standards	Ensure that all marketing materials and customer communications are transparent, accurate, and free from greenwashing, supporting TCC's ethical and sustainability commitments across all business lines.	- Create communication guidelines that emphasize transparency and accuracy. - Conduct reviews of marketing materials to ensure alignment with sustainability claims. - Provide guidance on inclusive and respectful communication to avoid misleading or exaggerated sustainability statements.

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COMPLIANCE COMPONENT	DESCRIPTION	KEY ACTIONS
9. Risk Assessment and Mitigation Mechanism	Regularly assess and identify risks associated with non-compliance or policy breaches, implementing mitigation strategies to protect TCC TCC's reputation, financial stability, and customer trust.	Develop a risk assessment framework for each entity and business line. Identify and categorize potential compliance risks, assigning risk weightage. Implement mitigation strategies and corrective actions based on risk priority. Conduct annual risk assessment reports with input from compliance officers.
10. Continuous Improvement and Policy Updates	Review and update the customer sustainability policy based on emerging best practices, stakeholder feedback, and changes in regulatory requirements to ensure TCC's practices remain relevant and effective.	Schedule annual policy reviews with input from compliance, legal, and customer relations teams. Gather and analyse stakeholder feedback to refine policy elements. Benchmark against industry standards to incorporate relevant best practices. Implement a change management plan for smooth policy updates and adoption.
11. Technology and Data Management	Leverage technology to support policy implementation, including data tracking systems for sustainability metrics, customer interactions, and compliance monitoring across all business lines.	Track customer feedback on sustainability. Implement software tools to monitor data privacy and security compliance. Regularly review and upgrade technology to support compliance efforts effectively.

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V. Policy Implementation:

1. Key Objectives and Strategies:

The Key Objective and Strategy focus on embedding sustainability into all customer interactions at TCC. By promoting responsible choices, ensuring transparency, and encouraging active participation, TCC empowers customers to contribute to environmental and social impact. These strategies align with global sustainability goals, fostering trust, inclusivity, and long-term positive change.

- **Promote Sustainable Choices:**

Educate customers on sustainable practices, encouraging them to make environmentally responsible choices in their interactions with TCC products and services.

- **Ensure Transparency and Accountability:**

Provide clear and accurate information on TCC's sustainability initiatives, avoiding greenwashing and fostering trust through honesty and accountability in all customer communications.

- **Foster Responsible Consumption:**

Encourage customers to use products and services in ways that minimize environmental impact, contributing to a sustainable economy and reducing waste.

- **Enhance Customer Awareness:**

Increase customer awareness about TCC's environmental and social impact initiatives, empowering them with knowledge on how their choices contribute to sustainability efforts.

- **Improve Customer Engagement in Sustainability:**

Engage customers in TCC's sustainability journey by creating opportunities for participation in sustainable initiatives, such as recycling programs or community events.

- **Protect Customer Data and Privacy:**

Uphold data protection standards to safeguard customer privacy in all digital engagements, aligning with sustainable business ethics and responsible data management practices.

- **Drive Inclusive and Equitable Practices:**

Ensure that marketing materials and customer interactions are inclusive and culturally sensitive, reflecting TCC's commitment to diversity, equity, and inclusivity as part of its sustainable practices.

- **Support Sustainable Product Lifecycle:**

Develop waste and sustainable products and services, incorporating eco-friendly materials, reducing waste, and promoting recycling to minimize environmental footprint throughout the product lifecycle.

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- **Support Sustainable Product Lifecycle:**

Develop waste and sustainable products and services, incorporating eco-friendly materials, reducing waste, and promoting recycling to minimize environmental footprint throughout the product lifecycle.

- **Encourage Feedback on Sustainability:**

Create channels for customers to provide feedback on TCC's sustainability efforts, ensuring continuous improvement based on customer insights and fostering a two-way dialogue on environmental and social impact.

- **Align with Global Sustainability Goals:**

Ensure that TCC's customer engagement practices align with global sustainability frameworks, such as the UN Sustainable Development Goals (SDGs), promoting long-term impact beyond immediate business outcomes.

2. Process Flow chart:

This process flow chart outlines the key steps for implementing Customer Sustainability Policy at TCC.



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VI. Continuous Improvement

We are committed to ongoing improvement in our Customer Sustainability Policy. We will regularly review and update this Policy to ensure its effectiveness and alignment with evolving legal and ethical standards. Additionally, we will maintain a record of the Policy's version history to document any changes and demonstrate our commitment to continuous improvement.

VII. Contact Information

For any questions or concerns related to this Customer Sustainability Policy, please contact esg@tccltd.in

VIII. Disclaimer

This Policy is proprietary to the TCC. Unauthorized use, replication, or distribution of this document or its contents, in whole or in part, is strictly prohibited without prior written consent. This policy is intended solely for internal use and reference. The information contained herein is subject to continuous review and updates, and may be modified to reflect evolving business conditions, regulatory requirements, or operational strategies. TCC assumes no responsibility or liability for unauthorized reliance on or misinterpretation of this policy.

This Policy was approved by the Board of Directors at its meeting held on July 26, 2025





FRAUD DETECTION AND PREVENTION POLICY

ESG and Sustainability Department



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I. Introduction

The Fraud Detection and Prevention Policy of TCC is designed to ensure that the company and its business entities are safeguarded from fraudulent activities. This policy aims to establish a robust framework for the identification, prevention, and detection of fraud, thereby maintaining the integrity of the organization's operations. It outlines the processes, responsibilities, and compliance measures necessary to protect TCC's assets, reputation, and stakeholders from fraud-related risks.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as "TCC" or the "Company".

II. Scope

This Policy applies to all individuals and entities engaged with or operating within the TCC. Specifically, it covers:

- i. **Employees** - All full-time, part-time, and temporary employees at every level of the organization, including senior management and executives, are subject to this policy.
- ii. **Contractors and Consultants** - Independent contractors, consultants, and freelancers working with TCC must adhere to the fraud prevention guidelines and reporting mechanisms outlined in this policy.
- iii. **Third-Party Vendors and Suppliers** - All external partners, including suppliers, vendors, service providers, and subcontractors, are required to comply with the fraud prevention standards of TCC. This includes undergoing due diligence and adhering to anti-fraud clauses in their contracts.
- iv. **Stakeholders** - Clients, investors, regulatory authorities, and other relevant stakeholders are indirectly involved, as this policy aims to protect their interests by maintaining the financial integrity of the Company.
- v. **Business Verticals** - This policy spans all of TCC's business operations.

III. Key Concepts and Definitions

- **Fraud Detection and Prevention** - Policy mechanisms identifying, monitoring, and mitigating fraud risks across TCC, protecting assets and reputation.
- **Whistleblower Mechanism** - Confidential system allowing employees and suppliers to report fraud without fear of retaliation.
- **Conflict of Interest** - Situations where personal interests could compromise objectivity, necessitating clear disclosure policies.
- **Internal Controls** - Financial and operational controls to prevent unauthorized transactions, financial misreporting, and asset misappropriation.
- **Vendor Due Diligence** - Process assessing vendors' integrity, ensuring compliance with anti-fraud and ethical standards.
- **Anti-Bribery Management (ISO 37001)** - Adherence to ISO 37001 standards to prevent bribery, enhancing TCC's fraud prevention efforts.
- **Transparency** - Promoting honest and open business practices to reduce fraud and misconduct risks.
- **Stakeholder Trust** - Confidence among stakeholders due to TCC's commitment to fraud prevention and ethical standards.
- **Financial Controls Compliance** - Implementation of strict financial controls to safeguard against unauthorized transactions and misappropriation of assets.
- **Continuous Improvement** - Regular evaluation and updating of fraud policies to strengthen preventive measures and adapt to new risks.

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IV. Guiding Principles

To effectively mitigate fraud risks, TCC has implemented guidelines focused on the following key areas:

FRAUD RISK CATEGORY	DESCRIPTION	IMPACT	MITIGATION STRATEGY
Financial Fraud	Unauthorized transactions, financial misstatements, or embezzlement.	High	Implement strong internal financial controls, segregate duties, and conduct regular internal and external audits.
Procurement Fraud	Fraudulent vendor selection, kickbacks, or overbilling.	Severe	Conduct vendor due diligence, segregate procurement and payment functions, and monitor vendor transactions closely.
Employee Fraud	Payroll manipulation, expense reimbursement fraud, or misappropriation of assets.	High	Use automated payroll systems, regularly review expense claims, and implement strict asset management controls.
Cyber Fraud	Hacking, phishing attacks, or unauthorized access to sensitive information.	Critical	Implement multi-factor authentication, use encryption, and conduct regular IT security audits and employee training.
Asset Misappropriation	Theft or misuse of company assets, including intellectual property or physical assets.	High	Use asset management software, restrict access to high-value assets, and conduct regular inventory audits.

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FRAUD RISK CATEGORY	DESCRIPTION	IMPACT	MITIGATION STRATEGY
Invoice Fraud	Manipulation of invoices or fake invoices submitted for payment.	Severe	Implement invoice approval controls, cross-check payments with contracts, and conduct random invoice audits.
Third-Party Fraud	Fraud committed by external vendors, suppliers, or partners, including bribery or collusion.	High	Regularly review vendor contracts, conduct due diligence, and implement anti-bribery and anti-corruption measures.
Regulatory Fraud	Non-compliance with regulations or misrepresentation of compliance status to regulators.	Severe	Establish a compliance monitoring framework, conduct regular audits, and ensure timely reporting to regulators.

V. Policy Implementation:

1. Key Objectives and Strategies:

TCC is committed to conducting business with honesty, integrity, and transparency. This policy outlines the key objectives and strategies to prevent, detect, and respond to fraud.

- **Prevent, Detect, and Respond to Fraud:**
 - a. Establish and continuously enhance robust internal controls, fraud detection mechanisms, and reporting processes to identify and mitigate potential fraud risks.
 - b. Proactively monitor and assess fraud risks through regular audits, risk assessments, and real-time surveillance of high-risk areas.
 - c. Implement responsive protocols for investigating and addressing incidents of fraud quickly and effectively to minimize damage.
- **Promote a Culture of Transparency and Ethical Behaviour:**
 - a. Foster a corporate culture of integrity, accountability, and transparency by embedding ethical standards into all business operations and decision-making processes.

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- b. Proactively monitor and assess fraud risks through regular audits, risk assessments, and real-time surveillance of high-risk areas.
- c. Implement responsive protocols for investigating and addressing incidents of fraud quickly and effectively to minimize damage.
- **Promote a Culture of Transparency and Ethical Behaviour:**
 - a. Foster a corporate culture of integrity, accountability, and transparency by embedding ethical standards into all business operations and decision-making processes.
 - b. Ensure that all employees, regardless of rank, understand the importance of ethical behaviour, fraud prevention, and the consequences of fraud.
 - c. Encourage employees to report suspicious activities without fear of retaliation through a confidential whistleblower program.
- **Ensure Compliance with Laws, Regulations, and Industry Best Practices:**
 - a. Adhere to local and international fraud prevention regulations, including the Prevention of Corruption Act, anti-fraud frameworks, and industry best practices.
 - b. Ensure that all fraud detection and prevention policies align with the legal and regulatory requirements of the jurisdictions in which TCC operates.
 - c. Maintain close coordination with external auditors, legal advisors, and regulatory bodies to stay updated on evolving fraud-related regulations.
- **Provide Clear Guidelines for Reporting and Investigating Fraud:**
 - a. Establish clear procedures for reporting suspected fraud, including both internal and external communication channels.
 - b. Ensure timely, transparent, and confidential investigations of all reported fraud incidents, adhering to legal and regulatory requirements.
 - c. Provide guidance on the steps employees should take if they suspect fraudulent activities, including the use of anonymous reporting channels.
- **Protect Financial and Non-Financial Assets of the Company:**
 - a. Safeguard the Company's financial resources, intellectual property, and other valuable assets through the implementation of comprehensive internal controls.
 - b. Regularly evaluate and enhance security protocols to protect assets from theft, misappropriation, or fraudulent misrepresentation.
 - c. Minimize the impact of fraud on TCC's operations by implementing robust risk management frameworks that prioritize the protection of assets.
- **Establish Continuous Improvement and Learning:**
 - a. Implement a continuous learning approach, leveraging lessons learned from fraud investigations to update policies, procedures, and controls.

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- b. Regularly update fraud prevention policies based on technological advancements, emerging fraud risks, and feedback from internal and external audits.
- c. Promote ongoing employee education and training on fraud detection, reporting procedures, and evolving fraud schemes to ensure the entire workforce remains vigilant.
- **Enhance Stakeholder Trust and Corporate Reputation:**
 - a. Strengthen stakeholder confidence by demonstrating TCC's commitment to maintaining high ethical standards and reducing exposure to fraud.
 - b. Ensure transparency in financial reporting and corporate governance practices, reinforcing the company's reputation for integrity and accountability.
 - c. Engage regularly with clients, investors, and partners to communicate the company's dedication to fraud prevention and its commitment to maintaining a fraud-free environment.



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2. Process Flow chart:

The following process flow chart outlines the steps for implementing fraud detection and Prevention policy practices:



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VI. Continuous Improvement

We are committed to ongoing improvement in our Fraud Detection and Prevention practises. We will regularly review and update this Policy to ensure its effectiveness and alignment with evolving legal and ethical standards. Additionally, we will maintain a record of the Policy's version history to document any changes and demonstrate our commitment to continuous improvement.

VII. Contact Information

For any questions or concerns related to this Fraud Detection and Prevention Policy, please contact esg@tcc Ltd.in

VIII. Disclaimer

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This policy is intended for internal use within TCC and is not intended for public dissemination or use by individuals outside the company. Any unauthorized use or distribution of this policy is strictly prohibited.

This Policy was approved by the Board of Directors at its meeting held on July 26, 2025





IT AND INFORMATION/CYBER SECURITY AND DISASTER RECOVERY POLICY

ESG and Sustainability Department



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I. Introduction

In technology driven environment of the TCC, safeguarding digital assets, ensuring data integrity, and maintaining business continuity are paramount to the success of our operations. The **IT and Information/Cyber Security & Disaster Recovery Policy** for the TCC establishes a robust framework to protect critical information, mitigate cyber threats, and prepare the organization for any disruptions to IT infrastructure or business operations. This policy reflects our commitment to protecting sensitive information and maintaining the trust of our clients, employees, and stakeholders.

By implementing strong cybersecurity measures and a well-structured disaster recovery plan, TCC ensures the confidentiality, integrity, and availability of its IT systems and data across all business lines. This policy not only aligns with regulatory requirements but also fosters a proactive culture of cybersecurity awareness and readiness to handle any potential incidents. It equips the TCC to respond swiftly to cyber threats, data breaches, and other incidents while ensuring minimal disruption and rapid recovery in the event of a disaster.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as “TCC” or the “Company”.

II. Scope

This Policy applies to all aspects of our business, including:

- i. All IT infrastructure, data, and cybersecurity practices across TCC’s business verticals.
- ii. Covers internal and external threats, IT systems, business applications, data storage, and communication networks.
- iii. Protects IT systems (hardware, software, databases, and networks) and data handling (collection, storage, transmission, disposal).
- iv. Extends to third-party vendors and external partners.
- v. Applies to employees, contractors, and personnel with access to IT systems.

III. Key Concepts and Definitions

- **Access Control** - Security technique that regulates who or what can view or use resources in a computing environment.
- **Backup & Recovery** - Procedures for copying and restoring data to ensure information is preserved and available after data loss.
- **Business Continuity Plan (BCP)** - A strategy outlining processes to ensure that operations can continue during a disaster or major disruption.
- **Cybersecurity** - Protection of internet-connected systems, including hardware, software, and data, from cyberattacks.
- **Data Encryption** - Process of encoding data to prevent unauthorized access.
- **Disaster Recovery Plan (DRP)** - Plan for resuming business functions following a significant incident or disruption.
- **Firewall** - Network security device that monitors and filters incoming and outgoing network traffic based on security rules.
- **Incident Response Plan (IRP)** - A structured approach for managing and responding to cybersecurity incidents.
- **Intrusion Detection System (IDS)** - Software or device that monitors network traffic for suspicious activity or policy violations.

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- **Role-Based Access Control (RBAC)** - Access control mechanism based on users' roles within an organization.
- **Security Information & Event Management (SIEM)** - Software that aggregates and analyses activity from different resources to detect and respond to threats.
- **Third-Party Risk Management** - Process of evaluating and monitoring cybersecurity risks associated with external vendors or service providers.
- **Virtual Private Network (VPN)** - A secure connection that extends a private network across a public network

IV. Guiding Principles

The IT and Information/Cyber Security & Disaster Recovery Policy for TCC is designed to meet the following principles, ensuring robust protection of the Company's digital infrastructure, safeguarding information assets, and guaranteeing operational continuity across all business lines:

- **Ensure Data Confidentiality, Integrity, and Availability** - Protect sensitive data from unauthorized access, breaches, or alterations while ensuring its availability to authorized users when needed. This includes safeguarding client data, intellectual property, and critical business information across all TCC entities.
- **Mitigate Cybersecurity Risks and Threats** - Identify, assess, and mitigate risks from internal and external cybersecurity threats, including malware, ransomware, phishing attacks, and hacking attempts. Implement strong preventive measures, real-time monitoring, and incident response protocols to reduce the likelihood and impact of cyberattacks.
- **Compliance with Regulatory and Legal Requirements** - Ensure compliance with all relevant national and international regulations, standards, and guidelines concerning IT security, data protection, and cybersecurity, such as, SEBI regulations, and other industry-specific requirements. This includes regular audits and assessments to verify compliance.
- **Establish Robust Access Control Mechanisms** - Define clear roles and responsibilities for data access to ensure only authorized personnel can access critical systems and sensitive information. Implement multi-factor authentication, encryption, and other security measures to prevent unauthorized access.
- **Promote Cybersecurity Awareness and Training** - Foster a culture of cybersecurity awareness across the organization through regular training programs for employees, contractors, and third-party vendors. This ensures that all stakeholders understand their role in protecting the TCC's IT infrastructure and follow best practices to minimize human error and insider threats.
- **Implement Effective Disaster Recovery and Business Continuity Plans** - Develop and maintain comprehensive disaster recovery (DR) and business continuity plans (BCP) to ensure minimal downtime and quick recovery of operations in the event of system failures, cyberattacks, or natural disasters. Regularly test and update the DR/BCP plans to adapt to evolving threats and business needs.
- **Safeguard IT Infrastructure and Network Security** - Deploy and maintain secure IT infrastructure, including firewalls, intrusion detection systems, and anti-virus software, to protect the TCC's network from attacks. Regularly update and patch systems to eliminate vulnerabilities.
- **Incident Response and Reporting** - Develop a clear and efficient incident response process to identify, report, and manage cybersecurity incidents. Ensure prompt communication to relevant stakeholders and authorities, with predefined escalation paths for critical incidents.
- **Vendor and Third-Party Risk Management** - Implement stringent cybersecurity requirements for third-party vendors, partners, and service providers who access or manage TCC's IT systems and data. Conduct due diligence and risk assessments to ensure these partners comply with the Company's security standards.

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- **Continuous Monitoring and Improvement** - Implement real-time monitoring and auditing of the Company's IT environment to detect anomalies, vulnerabilities, and breaches. Continuously evaluate and improve cybersecurity practices, leveraging new technologies and best practices to address emerging threats.
- **Ensure Data Backup and Recovery** - Establish automated and secure backup mechanisms for critical data, ensuring that backups are performed regularly and securely stored offsite. Verify that recovery procedures are in place, enabling swift restoration of data and systems in case of failures or breaches.
- **Cross-Entity Alignment and Governance** - Ensure that cybersecurity and disaster recovery efforts are standardized across all business lines and entities of the TCC, enabling consistent implementation of security measures and governance frameworks, and promoting collaboration in response to security threats.

These key objectives guide TCC in its mission to protect its digital landscape, ensuring operational continuity, client trust, and compliance with the highest cybersecurity standards.

V. Potential Risks and Mitigation:

DESCRIPTION/IMPACT	MITIGATION
Exposure of confidential client information, intellectual property, or financial data.	Implement strict access controls, multi-factor authentication (MFA), and regular access audits.
Employees or contractors misusing access to leak or misuse sensitive data, causing reputational damage and financial loss.	Regular employee training, user activity monitoring, and limited access based on roles through Role-Based Access Control (RBAC).
Fraudulent communications trick employees into granting access, leading to data theft or malware installation.	Conduct regular phishing simulations and security awareness training to educate employees about recognizing phishing attempts.
Malware compromises IT systems, causing system outages, data encryption, or extortion.	Deploy advanced anti-virus/malware solutions, maintain updated software, and have offline, encrypted backups.
Network disruptions and service interruptions cause operational downtime, affecting clients and business functions.	Use firewalls, intrusion detection systems (IDS), and network traffic monitoring to detect and mitigate DoS attacks.
Hardware failures disrupt business operations and data access, impacting service delivery.	Implement redundancy systems, cloud backups, and regular maintenance to prevent hardware failure.

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DESCRIPTION/IMPACT	MITIGATION
Loss of network connectivity causes delays and affects productivity.	Use multiple internet service providers (ISPs), network redundancy, and failover mechanisms for uninterrupted connectivity.
Loss of data or prolonged recovery time in case of system failure or disaster.	Implement automated, encrypted backups and conduct regular disaster recovery (DR) drills to test effectiveness.
Extended downtime during natural disasters leads to business continuity loss and client distrust.	Develop and regularly update a comprehensive Disaster Recovery Plan (DRP) and Business Continuity Plan (BCP).
Third-party vendors expose TCC's data, leading to financial losses and reputational damage.	Perform thorough due diligence, enforce data protection clauses in contracts, and conduct regular security audits of vendors.
Vendors fail to meet security standards, creating vulnerabilities in TCC's ecosystem.	Establish cybersecurity requirements for vendors, include them in contracts, and ensure regular vendor compliance assessments.

VI. Policy Implementation:

1. Processes & Controls

PROCESS AREA	CONTROL	CONTROL DESCRIPTION
Data Security Controls	Data Encryption	Ensure encryption for sensitive data in transit and at rest to maintain confidentiality and prevent unauthorized access.
	Data Classification & Labelling	Implement data classification systems to label and protect data based on sensitivity, applying appropriate security controls for each classification.

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PROCESS AREA	CONTROL	CONTROL DESCRIPTION
Data Security Controls	Data Loss Prevention (DLP)	Use DLP tools to monitor and control the flow of sensitive information to prevent accidental or malicious data leaks.
	Data Classification & Labelling	Implement data classification systems to label and protect data based on sensitivity, applying appropriate security controls for each classification.
Access Control Mechanisms	Role-Based Access Control (RBAC)	Define user access levels based on their roles, ensuring only authorized personnel can access critical systems and sensitive data.
	Multi-Factor Authentication (MFA)	Implement MFA for accessing critical systems to provide an additional layer of security beyond traditional passwords.
	Periodic Access Reviews	Conduct regular reviews of user access rights to ensure appropriateness based on roles and responsibilities.
Network Security Controls	Firewalls & Intrusion Detection Systems	Deploy firewalls and IDS to monitor and protect the network against unauthorized access and malicious activities.
	Segmentation of Networks(IDS)	Segment internal networks based on business needs, keeping sensitive data separated from less critical areas.
	Secure Remote Access	Enforce secure remote access using Virtual Private Networks (VPNs), MFA, and encryption protocols to protect data and systems from external threats.
Monitoring & Incident Response	Real-Time Monitoring	Use real-time monitoring systems to detect and respond to security breaches and anomalies within the IT infrastructure.
	Security Information & Event Management (SIEM)	Implement SIEM to collect, centralize, and analyse security event data from across the organization's systems for timely detection of security incidents.

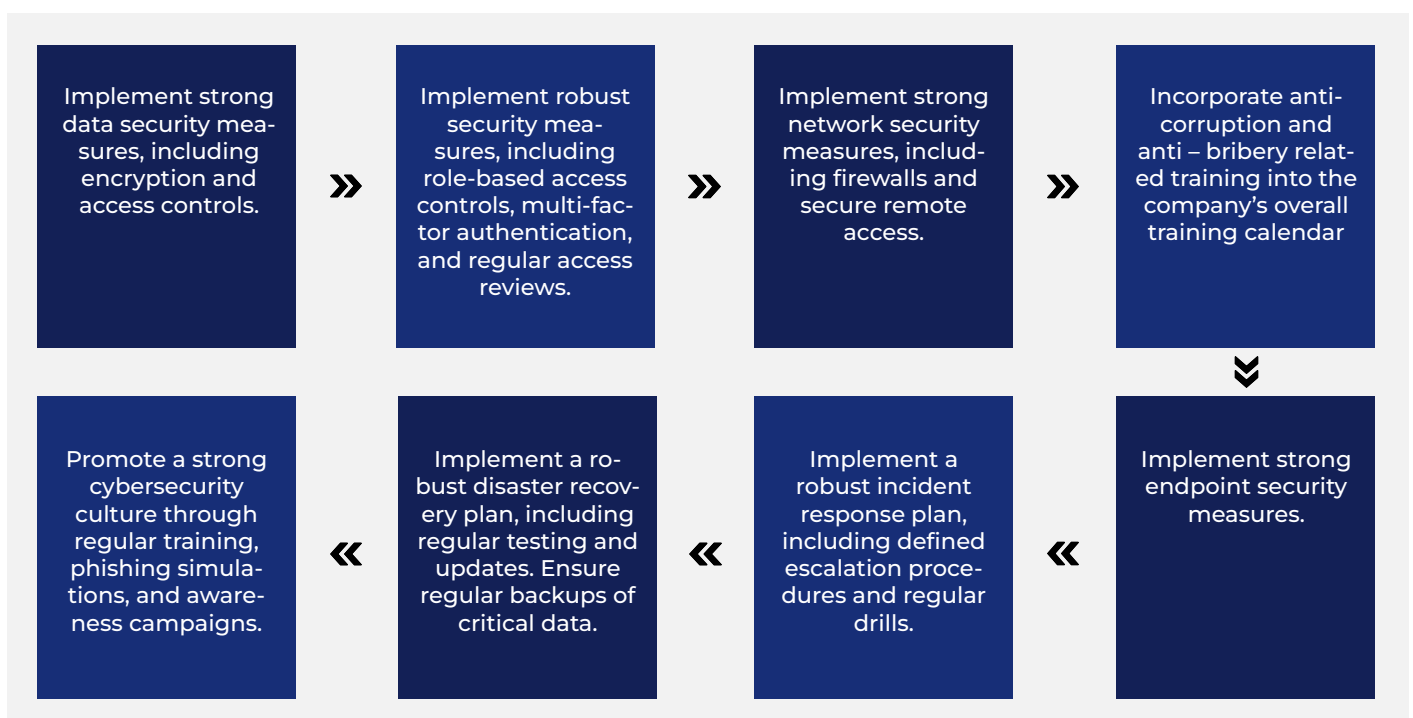
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PROCESS AREA	CONTROL	CONTROL DESCRIPTION
	Incident Response Plan (IRP)	Develop a formal IRP detailing procedures for identifying, managing, and mitigating security incidents and breaches.
	Incident Reporting & Escalation	Establish a clear incident reporting process with defined escalation paths for high-severity cybersecurity events.
Disaster Recovery & Business	Backup & Recovery Procedures	Set up automated data backup and secure offsite storage to ensure data can be restored in case of loss, breach, or disaster.
	Disaster Recovery Testing	Regularly test and refine disaster recovery plans to ensure rapid recovery of critical systems in the event of an IT disaster or failure.

2. Process Flow chart:

The following process flow chart outlines the steps for implementing IT and Information Cyber Security & Disaster Recovery Policy practises:



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VII. Continuous Improvement

We are committed to ongoing improvement in our cyber security practices. We will regularly review and update this Policy to ensure its effectiveness and alignment with evolving legal and ethical standards. Additionally, we will maintain a record of the Policy's version history to document any changes and demonstrate our commitment to continuous improvement.

VIII. Contact Information

For any questions or concerns related to this IT and Information Cyber Security & Disaster Recovery Policy, please contact esg@tccltd.in

IX. Disclaimer

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I. Introduction

TCC is committed to marketing and advertising practices that reflect its ethical standards, prioritizing transparency, honesty, and responsibility in all communications. This policy establishes a framework for responsible marketing, ensuring that TCC's advertising practices respect consumer rights, adhere to legal requirements, and promote positive social values across all channels and markets.

By fostering trust through clear and truthful messaging, TCC seeks to build lasting relationships with its customers. The company is also dedicated to embracing diversity, inclusivity, and fairness in its campaigns, ensuring that all marketing efforts reflect the values of respect and equality.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as "TCC" or the "Company".

II. Scope

The Responsible Marketing and Ethical Advertising Policy applies to TCC, including all subsidiaries, affiliated companies, and joint ventures, covering all marketing, promotional, and advertising activities across industries and regions.

- i. Covers all departments involved in marketing, branding, public relations, customer engagement, and supporting functions such as legal, compliance, and IT, ensuring consistent adherence to ethical practices.
- ii. Vendors, contractors, and agencies engaged in TCC's marketing and advertising activities, shall be required to adhere to TCC's ethical standards and practices too.
- iii. Ensures all marketing efforts across diverse markets respect local regulations and cultural sensitivities.
- iv. Obligates employees promoting TCC on social media or in other promotional contexts to follow the policy's guidelines, safeguarding the brand's integrity.
- v. Includes joint ventures and cross-entity campaigns, requiring all parties involved to follow ethical marketing principles to ensure cohesive and responsible messaging.

This comprehensive scope ensures that every facet of TCC's marketing ecosystem aligns with its ethical commitments, safeguarding its integrity across all operations and channels.

III. Key Concepts and Definitions

- **Responsible Marketing** - Marketing approach focused on ethical practices, transparency, and accuracy in communication, aligned with regulatory standards and societal values.
- **Truth in Advertising** - Ensuring all marketing materials are truthful, avoiding deceptive claims, exaggerations, or omissions that could mislead consumers.
- **Social Responsibility in Marketing** - Incorporating societal welfare into marketing practices, promoting messages that reflect positively on society and avoid harmful stereotypes.
- **Transparency** - Openness in marketing practices, clearly disclosing information such as pricing, product details, and any limitations to build consumer trust.
- **Consumer Protection** - Policies and practices that safeguard consumer rights, including fair representation, privacy, and access to accurate information.

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- **Ethical Advertising** - Commitment to adhere to ethical principles, including respect for diversity, inclusion, and cultural sensitivity in advertising.
- **Regulatory Compliance** - Ensuring that all marketing practices align with legal regulations, including advertising standards and consumer protection laws.
- **Data Privacy in Marketing** - Protecting consumer data in marketing campaigns, adhering to data protection laws (e.g., SEBI) to safeguard consumer information.
- **Social Media Responsibility** - Adopting ethical practices on social media platforms, including avoiding manipulative tactics and ensuring content is age-appropriate.
- **Audience Targeting Ethics** - Avoiding predatory targeting practices and focusing on reaching appropriate audiences in a responsible manner, especially when marketing sensitive products.
- **Sustainable Marketing Practices** - Incorporating sustainability into marketing, such as promoting eco-friendly products, reducing waste in marketing materials, and fostering sustainable consumer habits.
- **Customer Feedback Mechanism** - Providing channels for customer feedback on marketing content, ensuring concerns and suggestions are addressed responsibly.
- **Misleading Advertising Prevention** - Implementing internal checks to avoid misleading claims, ensuring product information is accurate, clear, and up-to-date.

IV. Guiding Principles

TCC is committed to fostering ethical, transparent, and responsible marketing practices. The following guiding principles ensure that all marketing activities align with TCC's core values, legal requirements, and social responsibilities:

- **Content Review and Approval** - All marketing content undergoes a formal review and approval process by designated departments, such as Marketing, Legal, and Compliance. This ensures accuracy, ethical alignment, and compliance with legal and regulatory standards prior to publication.
- **Ethical Compliance Checklist** - A comprehensive checklist assesses content against ethical guidelines, ensuring factual accuracy, transparency, cultural sensitivity, and inclusivity. Only content that passes this checklist is approved for release.
- **Platform-Specific Standards Compliance** - Adherence to platform-specific policies for digital, traditional, and social media platforms. This includes ensuring content meets individual platform's advertising guidelines and restrictions, along with TCC's ethical standards.
- **Third-Party Vetting and Partnerships** - All third-party partners, including agencies and influencers, are vetted to ensure alignment with TCC's ethical standards. Partners must agree to follow these guidelines and are subject to regular compliance reviews during campaign execution.
- **Audience Segmentation and Data Privacy Controls** - Guidelines for ethical audience targeting, ensuring consumer privacy and data protection compliance. Segmentation strategies avoid intrusive targeting, focusing instead on creating meaningful, responsible connections with consumers.
- **Legal Compliance Checkpoints** - Regular consultations with Legal and Compliance teams ensure adherence to advertising laws, including truth in advertising, non-deceptive practices, and fair competition, across all markets and authorities.
- **Feedback and Complaint Resolution** - Establish and maintain open channels for consumer feedback on marketing practices are maintained. The Customer Service and Marketing teams are responsible for addressing and resolving complaints in a manner aligned with ethical standards.

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- **Training and Awareness Programs** - Regular training programs for employees and partners on ethical marketing practices, compliance standards, and responsibilities under the Responsible Marketing and Ethical Advertising Policy.
- **Monitoring and Auditing Mechanisms** - Implement periodic audits of marketing campaigns and processes to ensure compliance with ethical and legal standards. Audits help identify areas for improvement, mitigate risks, and reinforce the policy's effectiveness.
- **Continuous Improvement and Policy Updates** - Periodic review and updates to the policy based on feedback, industry trends, regulatory changes, and best practices to ensure that marketing practices remain responsible, ethical, and aligned with TCC's core values.

By adhering to these guiding principles, TCC aims to uphold the highest standards of integrity, fostering trust and long-term relationships with its stakeholders.

V. Policy Implementation:

1. Key Objectives and Strategies:

TCC's strategy for responsible marketing and ethical advertising focuses on achieving the following key objectives to uphold its commitment to integrity, transparency, and accountability:

- **Transparency in Communication:**
 - a. Develop marketing materials that provide accurate, verifiable information, ensuring clarity and fairness in messaging.
 - b. This builds trust and respects consumer rights and expectations by eliminating misrepresentation or ambiguity.
- **Protection of Consumer Privacy:**
 - a. Implement robust safeguards to protect consumer data in digital marketing efforts, ensuring compliance with data privacy regulations.
 - b. Prioritize consumer trust and security through responsible data handling practices.
- **Inclusivity and Cultural Sensitivity:**
 - a. Create marketing content that reflects TCC's commitment to diversity and inclusivity.
 - b. Avoid stereotypes and ensure cultural sensitivity, promoting positive representation across all campaigns.
- **Regulatory Compliance:**
 - a. Establish processes to ensure full adherence to local and international advertising laws and regulations.
 - b. Regular compliance reviews minimize legal and reputational risks, fostering ethical consistency in all markets.
- **Commitment to Sustainability:**
 - a. Transparently promote TCC's sustainability initiatives, ensuring all claims are factual and substantiated.
 - b. Avoid greenwashing by presenting genuine contributions to environmental and social well-being, empowering consumers to make informed choices.

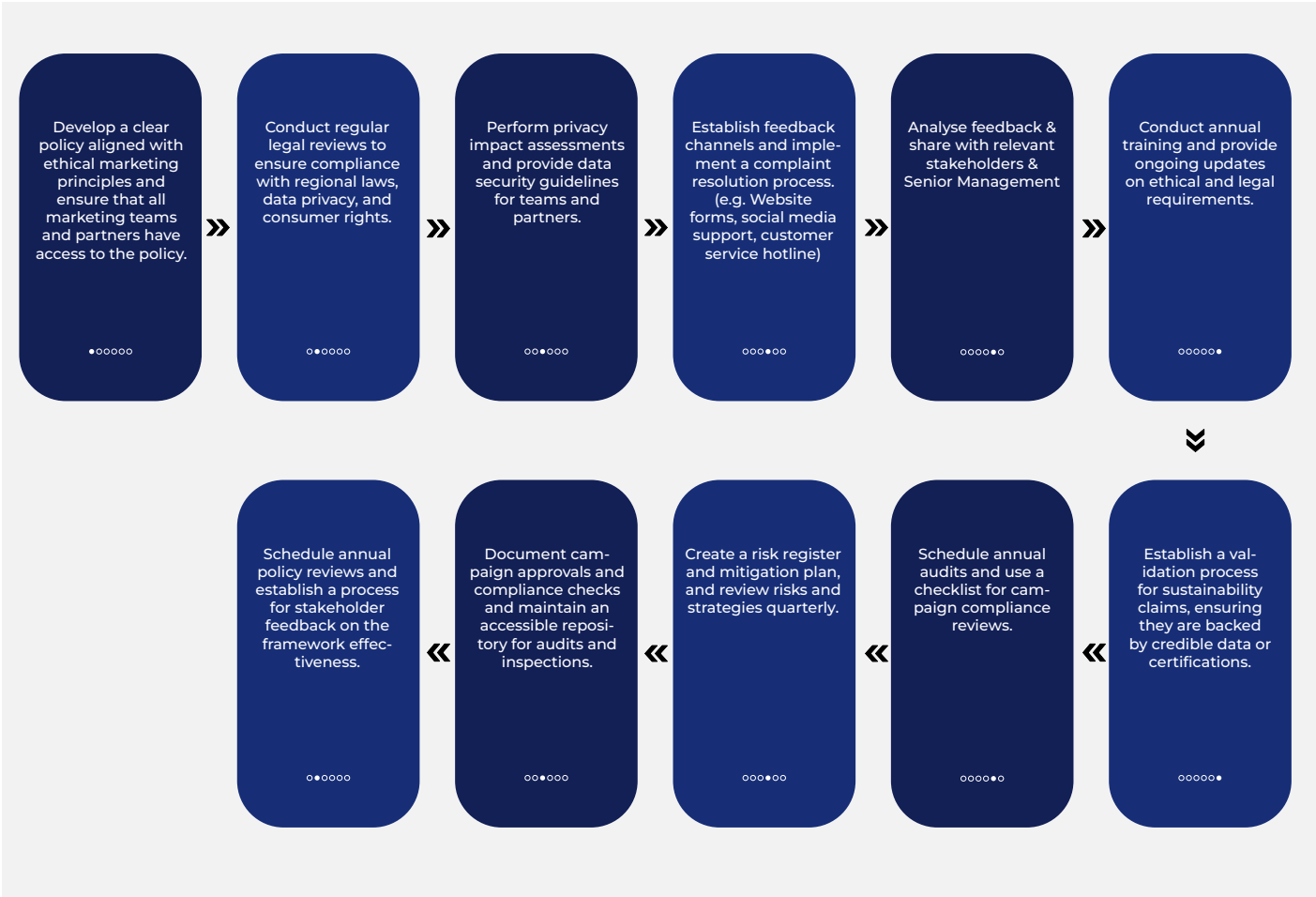
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By integrating these objectives into its marketing and advertising practices, TCC ensures that its strategies align with ethical standards, legal compliance, and the expectations of its stakeholders. This approach supports long-term trust, brand loyalty, and positive societal impact.

2. Process Flow chart:

This process flow chart outlines the key steps for implementing Responsible Marketing and Ethical Advertising at TCC.



VI. Continuous Improvement

We are committed to ongoing improvement in our Responsible Marketing & Ethical Advertising Practices. We will regularly review and update this Policy to ensure its effectiveness and alignment with evolving legal and ethical standards. Additionally, we will maintain a record of the Policy's version history to document any changes and demonstrate our commitment to continuous improvement.

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VII. Contact Information

For any questions or concerns related to this Responsible Marketing & Ethical Advertising Policy, please contact esg@tccltd.in

VIII. Disclaimer

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This Policy was approved by the Board of Directors at its meeting held on July 26, 2025





STAKEHOLDER ENGAGEMENT POLICY

ESG and Sustainability Department



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I. Introduction

TCC understands that the foundation of successful business operations lies in building strong, responsible relationships with our stakeholders. This Stakeholder Engagement Policy reflects our commitment to fostering positive, sustainable partnerships with our vendors, customers, employees, investors, local communities, and regulatory bodies. We believe that meaningful engagement with stakeholders is key to our long-term success, and we are dedicated to ensuring that our interactions align with our sustainability goals. TCC is focused on supporting the development of our vendors and the communities where we operate, creating shared value for all involved.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as “TCC” or the “Company”.

II. Scope

This Policy applies to all aspects of our business, including all entities, employees, vendors, partners, and associated third-party organizations that engage with or are affected by TCC's operations. This policy is designed to:

- i. Foster and manage relationships with all key stakeholders, including but not limited to vendors, suppliers, communities, employees, customers, investors, regulators, and public bodies.
- ii. Ensure sustainable development and growth across all business verticals by engaging stakeholders in a responsible, transparent, and ethical manner.
- iii. Promote the long-term development of local communities and vendors by aligning their growth with TCC's business objectives and sustainability goals.
- iv. Support stakeholder-driven decision-making, allowing TCC to respond swiftly and effectively to the needs and concerns of those who are directly or indirectly affected by its operations.

III. Key Concepts and Definitions

- **Strategic Relationships** - Long-term, mutually beneficial partnerships with key stakeholders, fostering innovation, growth, and sustainability.
- **Vendor Growth and Sustainability** - Supporting vendor development through training, technology, and resources to improve quality and meet evolving standards.
- **Community Engagement** - Actively addressing community needs through programs in areas like education, healthcare, and employment, ensuring positive contributions.
- **Transparency and Communication** - Open channels to keep stakeholders informed of TCC's performance and plans, building trust and accountability.
- **Compliance and Ethical Conduct** - Aligning engagement activities with legal and ethical standards, promoting fairness and accountability in interactions.
- **Sustainable Development Goals (SDGs)** - Alignment of stakeholder activities with SDGs, focusing on decent work, economic growth, and responsible production.
- **Continuous Improvement in Engagement** - Mechanisms to review and enhance stakeholder engagement initiatives, adjusting to emerging trends and expectations.

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- **Stakeholder Feedback Mechanism** - System to gather input from stakeholders (vendors, communities) through surveys, meetings, or town halls, incorporating it into decision-making.
- **Grievance Redressal System** - Formal system for addressing stakeholder complaints or disputes, ensuring transparent resolution processes.
- **Social License to Operate** - Ongoing approval from local communities and stakeholders, maintained through responsible and sustainable business practices.

IV. Guiding Principles

To ensure effective stakeholder engagement and mitigate potential risks, TCC will adhere to the following guiding principles:

RISK CATEGORY	DESCRIPTION	IMPACT	MITIGATION STRATEGY
Vendor Non-Compliance Risk	Vendors may fail to adhere to TCC's ethical, environmental, or legal standards.	High	Conduct thorough due diligence, regular audits, and support vendor training and development programs.
Reputational Risk	Poor engagement or unethical practices with stakeholders (vendors, communities) may damage TCC's reputation.	Critical	Ensure transparent processes, ethical conduct, & proactive communication with all stakeholders.
Community Grievances Risk	Communities may raise grievances related to negative impacts (e.g., environmental, employment) of TCC's operations.	High	Implement a strong grievance redressal system and engage communities in dialogue and development programs.
Regulatory Compliance Risk	Failure to comply with national or international regulations regarding stakeholder engagement or community development.	Severe	Regularly update policies, conduct internal audits, and ensure all processes meet legal requirements.
Operational Disruption Risk	Poor vendor performance or lack of stakeholder engagement may cause disruptions in operations.	High	Establish performance evaluation systems, engage stakeholders regularly, and create contingency plans.

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RISK CATEGORY	DESCRIPTION	IMPACT	MITIGATION STRATEGY
Financial Risk	Non-compliance with stakeholder engagement regulations (e.g., labour laws, environmental standards) may lead to fines or penalties.	Severe	Maintain continuous compliance monitoring allocate budget for community and vendor development initiatives.
Contractual Risk	Vendor disputes over contract terms or non-fulfilment of obligations can lead to operational delays or legal issues.	High	Ensure clear contract terms, establish vendor oversight, and maintain regular contract reviews.
Employee Engagement Risk	Lack of proper engagement with employees may lead to dissatisfaction, reducing productivity and increasing turnover.	Moderate	Provide regular employee training, engagement programs, and a clear feedback mechanism.
Environmental Risk	Operations (e.g., construction, facility management) may negatively impact the environment, leading to community and regulatory backlash.	Critical	Implement environmental management systems (EMS), promote sustainability, and engage communities in conservation efforts.
Cultural Misalignment Risk	Misunderstanding local cultures and practices in community engagement may lead to conflicts or lack of cooperation.	High	Conduct cultural sensitivity training, engage local leaders, and integrate local knowledge into community programs.
Legal Risk	Non-compliance with labour laws or human rights standards in vendor management or stakeholder engagement can result in legal action.	Severe	Ensure that all stakeholder processes adhere to labour, human rights, and corporate governance standards.

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RISK CATEGORY	DESCRIPTION	IMPACT	MITIGATION STRATEGY
Supply Chain Disruption Risk	Unforeseen supply chain disruptions from vendor issues (e.g., non-compliance, financial instability) may impact operations.	High	Develop alternative sourcing strategies, conduct financial checks on vendors, and ensure regular communication.
Social License to Operate Risk	Community opposition to TCC's operations due to perceived negative impacts may threaten the company's social license to operate.	Critical	Engage with communities early, address concerns transparently, and invest in local development initiatives.
Third-Party Risk	External partners or vendors who are not compliant with TCC's policies may expose the limited to indirect risks.	High	Ensure third-party vendors undergo strict due diligence and are regularly monitored for compliance.

V. Policy Implementation:

1. Key Objectives and Strategies:

The Stakeholder Engagement Policy of TCC is designed to serve as a foundational element in promoting sustainable growth, fostering trust, and ensuring long-term value creation across all business entities. The enhanced objectives are as follows:

- **Strengthening Strategic Relationships:**

- Foster mutually beneficial, long-term partnerships with key stakeholders, including vendors, suppliers, communities, investors, and customers, to ensure continuous business growth and operational excellence.
- Encourage collaborative efforts that align stakeholder interests with the company's strategic vision, fostering innovation and sustainability.

- **Promoting Vendor Growth and Sustainability:**

- Develop and enhance the capabilities of vendors by offering, technological support, to improve service quality, operational efficiency, and adherence to ethical and sustainable practices.
- Build a diverse vendor base by actively promoting inclusivity, supporting small and minority-owned businesses, and creating opportunities for local vendors to thrive.
- Establish mechanisms for continuous improvement, ensuring that vendors meet evolving environmental, social, and governance (ESG) standards in line with global sustainability goals.

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- **Empowering Communities through Active Engagement:**
 - a. Actively engage with local communities to address their needs, ensuring that TCC's operations contribute positively to their economic, social, and environmental well-being.
 - b. Implement community development programs focusing on infrastructure, education, healthcare, and employment opportunities to create long-lasting positive impacts in the regions where TCC operates.
 - c. Promote environmental sustainability within communities by supporting conservation efforts, encouraging responsible resource use, and promoting waste reduction and recycling initiatives.
- **Enhancing Stakeholder Communication and Transparency:**
 - a. Establish clear and transparent communication channels to keep stakeholders informed about the company's operations, performance, and future plans, thereby building trust and credibility.
 - b. Develop a robust feedback mechanism to encourage active participation from stakeholders, ensuring that their concerns, suggestions, and grievances are promptly addressed and resolved.
 - c. Incorporate stakeholder feedback into decision-making processes, allowing for responsive, adaptable, and stakeholder-centric business strategies.
- **Ensuring Compliance and Ethical Conduct:**
 - a. Align all stakeholder engagement activities with national and international regulations, ensuring full compliance with legal, environmental, and ethical standards across all business entities.
 - b. Foster a culture of ethical conduct in interactions with stakeholders, promoting fairness, integrity, and accountability in business practices.
 - c. Ensure transparency in vendor selection, contract management, and community engagement, mitigating risks of corruption, bribery, or unfair practices.
- **Contributing to Global Sustainability Goals:**
 - a. Align stakeholder engagement initiatives with the United Nations Sustainable Development Goals (SDGs), particularly those focused on promoting decent work, economic growth, and sustainable communities.
 - b. Promote the integration of environmentally sustainable practices in all stakeholder relationships, ensuring that vendors, communities, and business partners adopt eco-friendly and socially responsible practices.
- **Driving Continuous Improvement in Stakeholder Engagement:**
 - a. Establish mechanisms to periodically review and enhance the effectiveness of stakeholder engagement initiatives, ensuring that they evolve in line with emerging industry trends, technological advancements, and stakeholder expectations.
 - b. Conduct regular audits and assessments of stakeholder relationships to identify areas of improvement and adjust strategies accordingly.
 - c. Provide ongoing training to employees, vendors, and partners on best practices in stakeholder engagement, ensuring alignment with TCC's sustainability and business goals.

By focusing on these enhanced key strategies, TCC aims to build a resilient and sustainable ecosystem where stakeholders play an integral role in the company's success, and where their development, welfare, and contributions are consistently prioritized. This also ensures the company's compliance with global sustainability practices, while fostering trust and long-term collaboration with its diverse stakeholders.

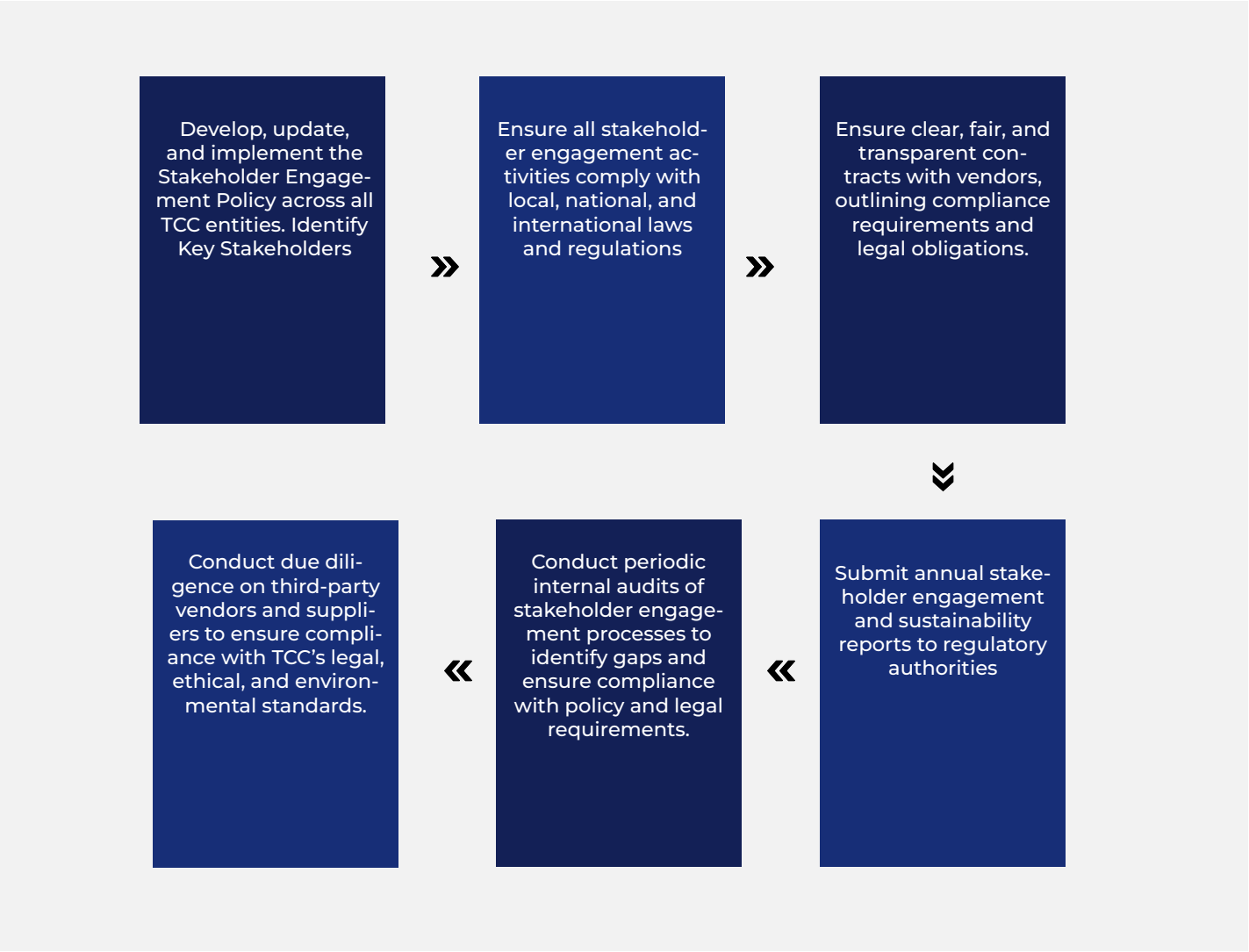
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2. Process Flow chart:

The following process flow chart outlines the steps for implementing Stakeholder Engagement Practises



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VI. Continuous Improvement

We are committed to ongoing improvement in our Stakeholder Engagement practices. We will regularly review and update this Policy to ensure its effectiveness and alignment with evolving legal and ethical standards. Additionally, we will maintain a record of the Policy's version history to document any changes and demonstrate our commitment to continuous improvement.

VII. Contact Information

For any questions or concerns related to this Stakeholder Engagement Policy, please contact esg@tccltd.in

VIII. Disclaimer

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This Policy was approved by the Board of Directors at its meeting held on July 26, 2025





SUPPLIER CODE OF CONDUCT POLICY

ESG and Sustainability Department

**CODE OF
CONDUCT**



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ESG POLICIES

I. Introduction

At TCC, we recognize that our suppliers, contractors, and partners play a crucial role in our ability to deliver high-quality services and products across various business lines. As a leading provider of Co-Workspace solutions, Furniture Manufacturing, Facility Management, and Turnkey Project Management, we are committed to upholding the highest standards of business ethics, sustainability, and social responsibility. The Supplier Code of Conduct Policy has been developed as part of our broader commitment to Environmental, Social, and Governance (ESG) principles, aligning with global best practices and frameworks such as the Sustainable Development Goals (SDGs), the United Nations Global Compact (UNGC), and Business Responsibility and Sustainability Reporting guidelines. It underscores our dedication to creating a sustainable and responsible

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as “TCC” or the “Company”.

II. Scope

The TCC Supplier Code of Conduct defines ethical, social, environmental, and legal standards for all partners, ensuring alignment with ESG principles across its business lines.

- i. Suppliers must uphold transparency, fairness, and integrity to ensure ethical business practices.
- ii. Employment decisions shall be based on merit and free from discrimination based on gender, caste, religion, disability, ethnicity, age, or any other protected characteristic.
- iii. Compliance with international labour laws is mandatory, including the prohibition of child labour, forced labour, and human trafficking.
- iv. Supplier shall respect the rights of employees and workers to form, join, or not join trade unions and to engage in collective bargaining in accordance with applicable laws.
- v. Suppliers are expected to minimize environmental impact and align their practices with global sustainability goals such as the SDGs.
- vi. Suppliers shall undergo periodic labour and ESG compliance assessments. Non-compliance shall require corrective action or may result in termination of business relationships.
- vii. Safe and healthy working environments must be maintained to protect employee well-being
- viii. Adherence to local and international laws, including data protection, anti-corruption measures, and industry standards, is required.

The policy applies not only to the primary business relationship but also to subcontractors and third-party entities engaged by suppliers. Suppliers are responsible for ensuring their entire supply chain adheres to TCC's guidelines, with regular audits, assessments, and reporting to ensure compliance.

III. Key Concepts and Definitions

- Environmental, Social, and Governance (ESG) - A framework assessing suppliers' commitment to environmental, social, and ethical governance to promote sustainable supply chain practices.

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- Supplier Code of Conduct - Guidelines for suppliers to meet ethical, environmental, and legal standards, promoting fair labour, anti-bribery, and sustainability practices.
- Anti-Bribery and Corruption - Policy ensuring zero tolerance for bribery and corruption in the supply chain, requiring compliance with anti-bribery laws.
- Human Rights - Requirement for suppliers to respect workers' rights, prohibiting forced labour, child labour, and human trafficking
- Health and Safety (ISO 45001) - Standards ensuring suppliers provide a safe and healthy workplace, complying with occupational health and safety regulations.
- Sustainability and Environmental Responsibility - Mandates that suppliers adopt practices minimizing environmental impact, aligned with global standards like the SDGs.
- Conflict of Interest - Requirement for suppliers to disclose any potential conflicts between their interests and those of TCC to ensure unbiased decision-making.
- Risk Assessment - Process of evaluating suppliers based on risk categories, particularly for compliance and ethical standards adherence.
- Transparency and Reporting - Requirement for suppliers to report on sustainability, labour conditions, and ethical practices, fostering accountability and visibility into operations.

IV. Guiding Principles

The TCC is committed to upholding the highest standards of ethical, sustainable, and socially responsible practices throughout its supply chain. To ensure this commitment, we have implemented a robust framework that includes comprehensive control measures, clear objectives, defined responsibilities, and regular monitoring. This approach enables us to evaluate, educate, and monitor our suppliers, fostering continuous improvement and compliance. By prioritizing these principles, we aim to build a resilient, globally aligned supply chain that positively impacts our business and the communities we serve.

PROCESS	CONTROL MEASURES	OBJECTIVE	RESPONSIBILITY	FREQUENCY
Supplier Onboarding	Supplier evaluation and due diligence checklist, including review of ethical practices, human rights, and environmental impact along with technical and financial capacities.	To ensure new suppliers meet the standards outlined in the Code of Conduct.	Procurement, PO issuance and Compliance Team	At the start of new contracts
Supplier Code of Conduct Training	Conduct mandatory training for all suppliers on ethical practices, human rights, sustainability, and compliance with legal standards.	Educate suppliers on expectations and promote compliance.	ESG and Sustainability Team + L&D Team	Annual or as required

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PROCESS	CONTROL MEASURES	OBJECTIVE	RESPONSIBILITY	FREQUENCY
Supplier Audits and Assessments	Internal and third-party audits to assess supplier compliance with the Code of Conduct. Includes site visits, documentation review, and interviews.	To ensure continuous compliance and identify potential risks.	Compliance Team and External Auditors	Annually
Supplier Performance Monitoring	Continuous monitoring of supplier performance through Key Performance Indicators (KPIs), with a focus on ethical, environmental, and social criteria.	To track supplier compliance and performance over time.	Procurement and Operations Team	Ongoing
Corrective Action Plans (CAP)	Implementation of CAPs for suppliers that do not meet compliance standards. Includes setting timelines and expectations for improvements.	To ensure non-compliant suppliers rectify issues promptly.	Compliance and Risk Management Team	As needed (post-audit)
Supplier Self-Assessment	Periodic self-assessment surveys for suppliers to evaluate their own adherence to the Code of Conduct.	To encourage suppliers to take ownership of their compliance.	Supplier Relations Team	Annually

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PROCESS	CONTROL MEASURES	OBJECTIVE	RESPONSIBILITY	FREQUENCY
Risk-Based Supplier Segmentation	Classify suppliers into risk categories (high, moderate, low) based on their compliance history and potential ESG risks.	To focus compliance efforts on high-risk suppliers.	Risk Management and Compliance Team	Annually
Contractual Compliance Clauses	Include binding clauses in supplier contracts requiring adherence to the Supplier Code of Conduct.	To legally enforce compliance with the Code of Conduct.	Legal and Contracts Team	At contract renewal

V. Policy Implementation:

1. Key Objectives and Strategies:

The TCC Supplier Code of Conduct defines key objectives and strategies to promote ethical, sustainable, and socially responsible supply chain practices. Aligned with our ESG principles, it ensures compliance, fosters improvement, and builds partnerships rooted in integrity and sustainability.

- **Promote Ethical Business Practices Across the Supply Chain:**
 - a. Ensure all suppliers operate with integrity, transparency, and fairness.
 - b. Enforce high ethical standards to prevent corruption, fraud, and unethical conduct, fostering trust and sustainability.
- **Ensure Compliance with Legal and Regulatory Requirements:**
 - a. Adhere to all applicable local, national, and international laws, including labour, environmental, anti-bribery, and data protection regulations.
 - b. Implement rigorous legal compliance frameworks and periodic monitoring to mitigate risks.
- **Uphold Human Rights and Fair Labour Practices:**
 - a. Guarantee safe, fair, and non-discriminatory working conditions, prohibiting child labour, forced labour, and human trafficking.
 - b. Collaborate with suppliers to maintain workforce dignity and comply with international labour standards.

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- **Promote Environmental Sustainability and Stewardship:**
 - a. Encourage suppliers to adopt eco-friendly practices, reduce emissions, conserve resources, and align with global sustainability goals like the SDGs.
 - b. Minimize the environmental impact of the supply chain by promoting sustainable practices such as waste reduction, energy efficiency, and resource conservation, in line with global standards like the SDGs and SEBI's BRSR guidelines.
- **Foster a Culture of Health, Safety, and Well-being:**
 - a. Ensure suppliers provide a safe and healthy work environment, complying with occupational health and safety standards.
 - b. Monitor workplace safety through audits and enforce proactive hazard prevention measures.
- **Drive Continuous Improvement and Innovation in the Supply Chain:**
 - a. Inspire suppliers to enhance processes, adopt new technologies, and achieve operational excellence.
 - b. Support supplier innovation through performance monitoring and collaborative growth initiatives.
- **Safeguard Intellectual Property and Confidentiality:**
 - a. Protect TCC's intellectual property, proprietary information, and confidential data.
 - b. Ensure suppliers adhere to strict data protection protocols and confidentiality agreements.
- **Combat Bribery and Corruption:**
 - a. Eliminate all forms of unethical behaviour, bribery, and corruption in the supply chain.
 - b. Enforce a zero-tolerance policy towards corruption by ensuring suppliers engage in fair business practices, preventing bribery, kickbacks, and unlawful payments.
- **Enhance Accountability and Governance:**
 - a. Create clear accountability mechanisms for suppliers to adhere to the Supplier Code of Conduct.
 - b. Mandate self-assessments, regular audits, and transparent reporting to uphold governance standards.
- **Build Strong Partnerships Based on Shared Values:**
 - a. Foster long-term collaborations with suppliers aligned with TCC's values of sustainability, responsibility, and innovation.
 - b. Recognize and reward suppliers demonstrating leadership in ethics and sustainability to strengthen mutual trust.

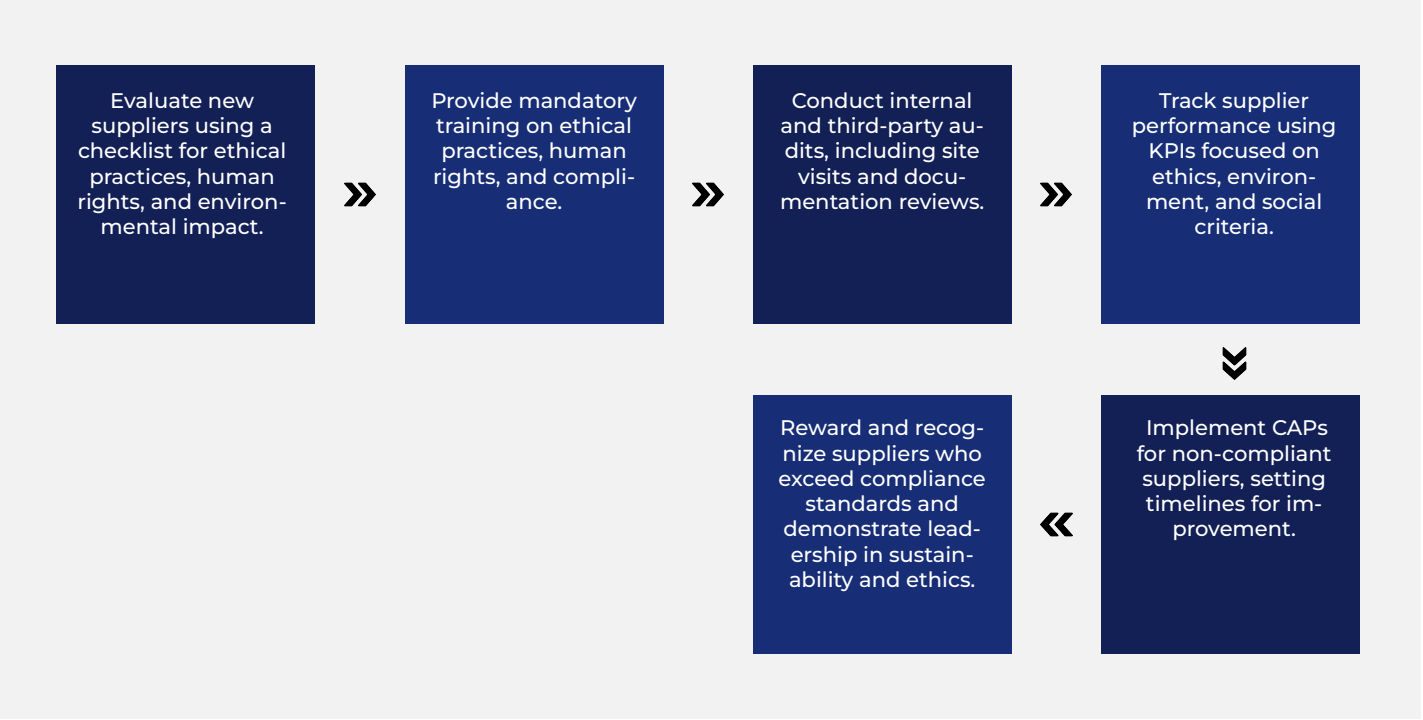
"The time is always right to do what is right."

—
Martin Luther King Jr.

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2. Process Flow chart:

This process flow chart outlines the key steps for implementing Supplier Code of Conduct at TCC.



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VI. Continuous Improvement

We are committed to ongoing improvement in our Supplier code of conduct Policy. We will regularly review and update this Policy to ensure its effectiveness and alignment with evolving legal and ethical standards. Additionally, we will maintain a record of the Policy's version history to document any changes and demonstrate our commitment to continuous improvement.

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This Policy was last amended by the Board of Directors at its meeting held on Feb 13, 2026





SUPPLIER SELECTION AND MANAGEMENT POLICY

ESG and Sustainability Department



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ESG POLICIES

I. Introduction

TCC recognizes the critical role that suppliers play in our ability to deliver high-quality products and services to our customers. As a responsible and sustainable business, we are committed to building a supply chain that shares our values and commitment to excellence. This Supplier Selection & Management Policy outlines the principles, procedures, and standards that guide our interactions with suppliers. The policy ensures that we select, manage, and evaluate suppliers in a fair, transparent, and responsible manner, aligning with our business objectives and values.

This Policy is applicable to TCC Concept Limited and all its subsidiaries, associate companies, and joint ventures that are under its control. For the purpose of this Policy, TCC Concept Limited and such entities shall collectively be referred to as “TCC” or the “Company”.

II. Scope

This Policy applies to all aspects of our business, including:

- i. Procurement of technology and office materials.
- ii. Procurement of financial and consultancy services, IT hardware, tools, and office supplies.

III. Key Concepts and Definitions

- KPI - Key Performance Indicator
- CSR - Corporate Social Responsibility
- SDG - Sustainable Development Goals
- ISO - International Organization for Standardization
- GDPR - General Data Protection Regulation
- BCP - Business Continuity Plan
- IT - Information Technology
- ISO 9001 - Quality Management System Standard
- ISO 14001 - Environmental Management Standard
- ISO 26000 - Social Responsibility Standard
- ISO 37001 - Anti-Bribery Management Systems Standard



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IV. Guiding Principles

This policy outlines the guiding principles for the selection, evaluation, and management of suppliers to ensure the delivery of high-quality products and services, mitigate risks, and promote ethical and sustainable business practices.

RISK AREA	DUE DILIGENCE ACTION	CONTROL MEASURES	RESPONSIBLE TEAM	FREQUENCY
Financial Health	Review financial statements, credit ratings, and potential liabilities to assess stability.	Conduct in-depth financial reviews at onboarding and repeat bi-annually for high-risk suppliers.	Compliance & Finance	At On boarding & Annually
	-	Monitor for any red flags like pending legal actions or cash flow issues.	Legal	
Environmental Compliance	Verify adherence to environmental regulations, including emissions, waste management, and sustainable sourcing.	Conduct regular environmental audits and request certifications where applicable.	Sustainability	Annual Assessments
	-	Confirm compliance through supplier documentation and third-party reports.	-	
Labor Practices	Confirm suppliers' adherence to fair labour practices, non-discrimination policies, and health and safety standards.	Perform annual on-site assessments for high-risk suppliers.	HR & Compliance	Annual Assessments
-	-	-		

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RISK AREA	DUE DILIGENCE ACTION	CONTROL MEASURES	RESPONSIBLE TEAM	FREQUENCY
Anti-Bribery and Corruption	Ensure suppliers maintain strong anti-bribery and anti-corruption policies.	Implement contractual clauses requiring compliance with TCC's anti-corruption standards.	Legal & Procurement	At On boarding & Annually
	-	- Conduct random audits for high-value contracts.	-	
Data Security and Privacy	Evaluate suppliers' data protection practices, especially for sensitive and proprietary information.	Require suppliers to follow GDPR and local data protection laws.	IT & Compliance	At On boarding & Annually
	-	Conduct IT security assessments annually for suppliers with access to TCC systems.	-	
Operational Risk	Assess the supplier's operational capacity to meet TCC's standards without disruption.	Check supplier's infrastructure, capacity, and contingency plans.	Operations & Procurement	Annually

"Quality is never an accident; it is always the result of intelligent effort."

—
John Ruskin

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V. Policy Implementation:

1. Key Objectives and Strategies:

- i. Establish a fair, unbiased supplier selection process that prioritizes integrity, ethical conduct, and equal opportunity. Suppliers are evaluated based on predefined criteria that align with TCC’s core values, including quality, compliance, and sustainability standards.
- ii. Ensure suppliers comply with all applicable legal requirements, industry standards, and regulations, including labour laws, environmental standards, and anti-bribery legislation.
- iii. Promote sustainable practices and encourage suppliers to innovate in areas such as energy efficiency, waste reduction, and responsible material sourcing. Suppliers are supported in their journey to reduce environmental impact and improve operational efficiency.
- iv. Proactively identify, assess, and manage potential risks within the supply chain, including quality issues, financial instability, and compliance breaches. By implementing controls and periodic assessments, TCC ensures continuity and resilience in its supplier relationships.
- v. Foster a culture of continuous improvement by encouraging suppliers to enhance their performance, compliance, and sustainability practices. TCC provides regular feedback, training, and support to help suppliers adapt to evolving standards and expectations.
- vi. Implement a sourcing approach that upholds TCC’s commitment to ethical and socially responsible practices, ensuring all suppliers follow fair labour practices, respect human rights, and promote ethical behaviour.

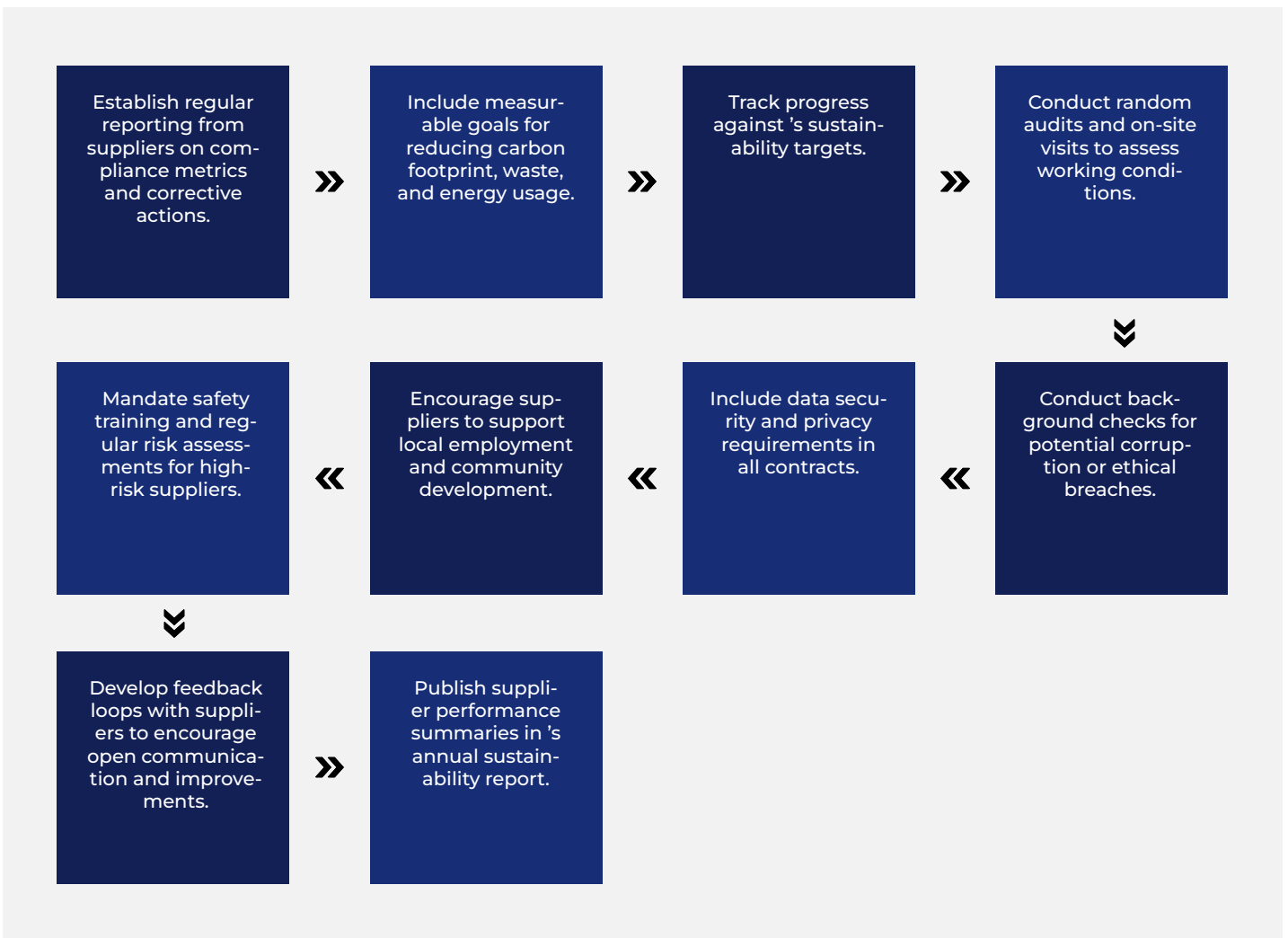
2. Guiding Standards and Global Frameworks -

STANDARD/Framework	PURPOSE IN Framework	APPLICATION TO TCC’S SUPPLIERS
ISO 9001: Quality Management	Ensures quality consistency and improvement in supplier processes and deliverables.	Mandate quality standards and performance metrics, with regular evaluations of supplier quality control practices.
ISO 14001: Environmental Management	Supports suppliers in minimizing environmental impacts, focusing on emissions, waste, and resource use.	Require suppliers to adopt ISO 14001 or equivalent standards for environmental performance, especially for high-impact industries.
ISO 26000: Social Responsibility	Promotes ethical behaviour, labour standards, and social responsibility in supplier practices.	Align supplier practices with TCC’s ethical standards, with regular assessments of fair labour practices and human rights.
ISO 37001: Anti-Bribery	Establishes anti-bribery standards to prevent corruption in supplier interactions.	Require anti-bribery compliance in contracts, especially in procurement and high-value supplier engagements.

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3. Process Flow chart:

The following process flow chart outlines the steps for Supplier Selection and Management policy practices:



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VI. Continuous Improvement

We are committed to ongoing improvement in our supplier selection and management practices. We will regularly review and update this Policy to ensure its effectiveness and alignment with evolving legal and ethical standards. Additionally, we will maintain a record of the Policy's version history to document any changes and demonstrate our commitment to continuous improvement.

VII. Contact Information

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This Policy was approved by the Board of Directors at its meeting held on July 26, 2025

