SUSTAINABILITY AND BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) POLICY

[Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2021]

Approved by the Board on April 12, 2018 and amended on November 06, 2026 and is effective from November 06, 2026)

INTRODUCTION

SEBI had, vide Circular no. CIR/CFD/CMD/10/2015 dated November 04, 2015, prescribed the format for the Business Responsibility Report (BRR) in respect of reporting on ESG (Environment, Social and Governance) parameters by listed entities.

In terms of amendment to regulation 34 (2) (f) of LODR Regulations vide Gazette notification no. SEBI/LAD-NRO/GN/2021/22 dated May 05, 2021, SEBI decided to introduce new reporting requirements on ESG parameters called the Business Responsibility and Sustainability Report (BRSR), replacing the BRR.

Accordingly, on 10th May, 2021, vide Circular Ref. SEBI/HO/CFD/CMD-2/P/CIR/2021/562, SEBI notified the format of the BRSR and the guidance note.

Further, in terms of the aforesaid amendment, with effect from the financial year 2022-2023, filing of BRSR was made mandatory SEBI for the top 1000 listed companies (by market capitalization).

SCOPE AND PURPOSE

TTK PRESTIGE LIMITED (the "Company") had adopted a BRR Policy in 2018.

Besides, the Company has in place several policies such as Corporate Governance (including Ethics and Accountability), Code of Conduct, Environment Protection, Sustainability, Customer Centric Innovation & Product Development, Safe Working Environment, Fair Human Resource Practices etc.

The Company, being one of the top one thousand listed companies as per the criteria mentioned above, has now, in line with the new requirements, adopted this Sustainability and Business Responsibility & Sustainability Reporting Policy (the "Policy").

This Policy is based on the principles and core elements laid down in the National Voluntary Guidelines on Social, Environmental and Economic responsibilities of a Business released by the Ministry of Corporate Affairs, towards conducting business by a company. This Policy affirms the Company's commitment to follow the Principles laid down in the above said guidelines.

APPLICABILITY

This Policy applies to all the directors and employees of the Company across all its functions, operations and its plants.

This Policy shall be effective from November 6, 2026.

RESPONSIBILITY

1. The policy shall be appropriately communicated within the Company across all levels and shall be displayed on the website of the Company.
2. Mr. Saranyan. R - Wholetime Director & CFO of the Company is responsible for implementation of the Policy. He is also the Sustainability and Business Responsibility and Sustainability Reporting (BRSR) Head.
3. The Sustainability and Business Responsibility and Sustainability Reporting (BRSR) Policy shall be reviewed and amended from time to time or as needed by the Wholetime Director & CFO of the Company to ensure its continued applicability and relevance to our operations and evolving stakeholder expectations.
4. Compliance with the Policy shall be monitored and evaluated by the Company through BRSR Committee on a periodic basis.
5. Any grievances/ complaints with respect to violation of the policy shall be reported to the Sustainability and BRSR Head.

The National Guidelines for Responsible Business Conduct (NGRBC) has brought out by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below:

P1	Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive to all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect and make efforts to protect and restore the environment
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

THE POLICY

Principle 1: Businesses should conduct and govern themselves with Ethics, Transparency and Accountability.

1. The company shall develop governance structures, procedures and practices that ensure ethical conduct at all levels; and promote the adoption of this principle across its value chain.
2. The company shall communicate and assure access to information about its decisions that impact relevant stakeholders.
3. The company shall not engage in practices that are abusive, corrupt, or anti-competition.
4. The company shall truthfully discharge its responsibility on making financial and other mandatory disclosures timely.
5. Every employee of the company shall abide by the values and the commitment to ethical business practices reflected in the company's Code of Conduct.
6. The company shall ensure that genuine concerns of misconduct/ unlawful conduct can be reported in a responsible and confidential manner through its Vigil Mechanism.
7. The Company shall encourage its business partners and third parties with whom it conducts business to abide by this policy.

Principle 2: Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle.

1. The Company shall assure safety and optimal resource use over the life-cycle of the product – from design to disposal – and ensure that everyone connected with it - designers, producers, value chain members, customers and recyclers are aware of their responsibilities.
2. The Company shall raise the consumer's awareness of their rights through education, product labelling, appropriate and helpful marketing communication, full details of contents and composition and promotion of safe usage and disposal of their products and services.
3. In designing the product, the Company shall ensure that the manufacturing processes and technologies required to produce it are resource efficient and sustainable.
4. The Company shall regularly review and improve upon the process of new technology development, deployment and commercialization, incorporating social, ethical, and environmental considerations.
5. The Company shall recognize and respect the rights of people who may be owners of traditional knowledge, and other forms of intellectual property.
6. The Company shall recognize that over-consumption results in unsustainable exploitation of our planet's resources, and shall therefore promote sustainable consumption, including recycling of resources.

Principle 3: Businesses should promote the wellbeing of all employees.

1. The Company shall respect the right to freedom of association, participation, collective bargaining, and provide access to appropriate grievance redressal mechanisms.
2. The Company shall provide and maintain equal opportunities at the time of recruitment as well as during the course of employment irrespective of caste, creed, gender, race, religion, disability or sexual orientation.
3. The Company shall not use child labour, forced labour or any form of involuntary labour, paid or unpaid.
4. The Company shall take cognizance of the work-life balance of its employees.
5. The Company shall provide facilities for the wellbeing of its employees including those with special needs. The Company shall ensure timely payment of fair living wages to meet basic needs and economic security of the employees.
6. The Company shall provide a workplace environment that is safe, hygienic humane, and which upholds the dignity of the employees. The Company shall communicate this provision to the employees and train them on a regular basis.
7. The Company shall ensure continuous skill and competence upgrading of all employees by providing access to necessary learning opportunities, on an equal and non-discriminatory basis. The Company shall promote employee morale and career development through enlightened human resource interventions.
8. The Company shall create systems and practices to ensure a harassment free workplace where employees feel safe and secure in discharging their responsibilities.

Principle 4: Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized.

1. The Company shall systematically identify their stakeholders, understand their concerns, define purpose and scope of engagement, and commit to engaging with them.
2. The Company shall acknowledge, assume responsibility and be transparent about the impact of their policies, decisions, product & services and associated operations on the stakeholders.
3. The Company shall give special attention to stakeholders in areas that are underdeveloped.
4. The Company shall resolve differences with stakeholders in a just, fair and equitable manner.

Principle 5: Businesses should respect and promote human rights.

1. The Company shall understand the human rights content of the Constitution of India, national laws and policies and the content of International Bill of Human Rights. The Company shall appreciate that human rights are inherent, universal, indivisible and interdependent in nature.
2. The Company shall integrate respect for human rights in management systems, in particular through assessing and managing human rights impacts of operations, and ensuring all individuals impacted by the business have access to grievance mechanisms.
3. The Company shall recognize and respect the human rights of all relevant stakeholders and groups within and beyond the workplace, including that of communities, consumers and vulnerable and marginalized groups.
4. The Company shall, within their sphere of influence, promote the awareness and realization of human rights across their value chain.
5. The Company shall not be complicit with human rights abuses by a third party.

Principle 6: Business should respect, protect, and make efforts to restore the environment.

1. The Company shall utilize natural and manmade resources in an optimal and responsible manner and ensure the sustainability of resources by reducing, reusing, recycling and managing waste.
2. The Company shall take measures to check and prevent pollution. The Company shall assess the environmental damage and bear the cost of pollution abatement with due regard to public interest.
3. The Company shall ensure that benefits arising out of access and commercialization of biological and other natural resources and associated traditional knowledge are shared equitably.
4. The Company shall continuously seek to improve their environmental performance by adopting cleaner production methods, promoting use of energy efficient and environment friendly technologies and use of renewable energy.
5. The Company shall develop Environment Management Systems (EMS) and contingency plans and processes that help them in preventing, mitigating and controlling environmental damages and disasters, which may be caused due to their operations or that of a member of its value chain.
6. The Company shall report their environmental performance, including the assessment of potential environmental risks associated with their operations, to the stakeholders in a fair and transparent manner.
7. The Company shall proactively persuade and support its value chain to adopt this Principle.

Principle 7: Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner.

1. Company, while pursuing policy advocacy, must ensure that their advocacy positions are consistent with the Principles and Core elements contained in this Policy.
2. To the extent possible, Company should utilize the trade and industry chambers and associations and other such collective platforms to undertake such policy advocacy.

Principle 8: Businesses should support inclusive growth and equitable development.

1. The Company shall understand their impact on social and economic development, and respond through appropriate action to minimise the negative impacts.
2. The Company shall innovate and invest in products, technologies and processes that promote the wellbeing of society.
3. The Company shall make efforts to complement and support the development priorities at local and national levels, and assure appropriate resettlement and rehabilitation of communities who have been displaced owing to their business operations.
4. The Company shall be sensitive to local concerns.

Principle 9: Businesses should engage with and provide value to their customers and consumers in a responsible manner.

1. The Company, while serving the needs of its customers, should take into account the overall well-being of the customers and that of society.
2. The Company shall ensure that they do not restrict the freedom of choice and free competition in any manner while designing, promoting and selling its products.
3. The Company shall disclose all information truthfully and factually, through labelling and other means, including the risks to the individual, to society and to the planet from the use of the products, so that the customers can exercise their freedom to consume in a responsible manner. Where required, the Company shall also educate its customers on the safe and responsible usage of its products and services.
4. The Company shall promote and advertise its products in ways that do not mislead or confuse the consumers or violate any of the principles in this Policy.
5. The Company shall exercise due care and caution while providing goods and services that result in over exploitation of natural resources or lead to excessive conspicuous consumption.
6. The Company shall provide adequate grievance handling mechanisms to address customer concerns and feedback.