

## Business Responsibility and Sustainability Report

TIPS firmly believes that performance of the Company on environmental, social and governance aspects is as important as financial and operational performance. The Business Responsibility and Sustainability Reporting (BRSR) is a single and comprehensive disclosure of non-financial sustainability information on environmental, social, governance aspects and opportunities, governance structures and policies, stakeholder engagement, and the impact of the activities on the environment and society.

In line with these global developments, the Securities and Exchange Board of India (SEBI) has put in place the Business Responsibility and Sustainability Reporting (BRSR) framework which requires listed companies to disclose information under the nine principles of the National Guidelines on Responsible Business Conduct.

TIPS Industries Limited, a leading Company in the Media & Entertainment Industry, is engaged in the business of digital contents business i.e. creation and acquisition of audio-visual content of music and exploitation of content library digitally, in India and overseas through licensing on various platforms. The Company does not involve in any manufacturing activities. Thus, considering the nature of the business, some of the disclosures under the BRSR are not applicable to the Company.

### SECTION A: GENERAL DISCLOSURES

#### I. DETAILS OF THE LISTED ENTITY

1	Corporate Identity Number (CIN) of the Listed Entity	L92120MH1996PLC099359
2	Name of the Listed Entity	Tips Industries Limited
3	Year of incorporation	08-05-1996
4	Registered office address	6th Floor, 601, Durga Chambers, Linking Road, Khar - West, Mumbai 400052, Maharashtra, India
5	Corporate address	2nd Floor, Raheja Chambers, Linking Road, Santacruz West, Mumbai 400054, Maharashtra, India
6	E-mail	<a href="mailto:info@tips.in">info@tips.in</a>
7	Telephone	+91 22 6643 1188
8	Website	<a href="http://www.tips.in">www.tips.in</a>
9	Financial year for which reporting is being done	FY 2023-24
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited
11	Paid-up Capital	INR 12,84,26,590
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Sushant Dalmia Chief Financial Officer Contact No.: +91 22 6643 1188 Email Id: <a href="mailto:investorrelations@tips.in">investorrelations@tips.in</a>
13	Reporting boundary	Standalone Basis
14	Name of assurance provider	Not Applicable
15	Type of assurance obtained	Not Applicable

**II. PRODUCTS/SERVICES****16. Details of business activities (accounting for 90% of the turnover)**

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Information and communication (J3)	Creation and acquisition of audio-visual content of music and exploitation content library digitally in India and overseas through licencing on various platforms	94.38%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Licence fees	592	100%

**III. OPERATIONS****18. Number of locations where plants and/or operations/offices of the entity are situated**

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

**19. Markets served by the entity****a. Number of locations**

Locations	Number
National (No. of States)	PAN India
International (No. of Countries)	World

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

The contribution to export is 71.69% of total turnover of the company.

**c. A brief on types of customers**

Business to Business (B2B) - Tips works with the leading corporations operating in the Music Production Industry.

**IV. EMPLOYEES****20. Details as at the end of Financial Year****a. Employees and workers (including differently abled):**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	50	35	70.00	15	30.00
2.	Other than Permanent (E)	37	23	62.16	14	37.84
<b>3.</b>	<b>Total employees (D + E)</b>	<b>87</b>	<b>58</b>	<b>66.67</b>	<b>29</b>	<b>33.33</b>

\* Including Executive Directors and Key Management Personnel

The Company does not have any workers as defined in the guidance note on BRSR, issued by SEBI. Hence in all sections, details sought of the 'Workers' category are not applicable to the Company.

**b. Differently abled Employees and workers:**

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1.	Permanent (D)	NIL	NIL	NIL	NIL	NIL
2.	Other than Permanent (E)	NIL	NIL	NIL	NIL	NIL
<b>3.</b>	<b>Total differently abled employees (D + E)</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>

The Company does not have any workers as defined in the guidance note on BRSR, issued by SEBI.

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

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67
Key Management Personnel	6	1	16.67

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

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	2.82	0.00	2.02	8.70	0.00	6.12	6.06	18.18	10.10

The Company does not have any workers as defined in the guidance note on BRSR, issued by SEBI.

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

**23. (a) Names of holding / subsidiary / associate companies / joint ventures**

The Company doesn't have any holding / subsidiary / associate companies / joint ventures.

**VI. CSR DETAILS**

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

(ii) Turnover – INR 2,41,58,06,876

(iii) Net worth – INR 1,79,49,91,324

## VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending for resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending for resolution at close of the year	Remarks
Communities	Yes, <a href="https://tips.in/contact">https://tips.in/contact</a>  Under the supervision of Chairman & Managing Director (CMD)	-	-	-	-	-	-
Investors (other than shareholders)	Yes, <a href="https://tips.in/contact">https://tips.in/contact</a>	-	-	-	-	-	-
Shareholders	Yes, <a href="https://tips.in/wp-content/uploads/2023/11/Contact-for-Grievances-Annexure-17.pdf">https://tips.in/wp-content/uploads/2023/11/Contact-for-Grievances-Annexure-17.pdf</a>	3	-	All complaints were resolved	2	-	All complaints were resolved
Employees*	Yes, <a href="https://tips.in/wp-content/uploads/2023/11/Whistle-Blower-PolicyVigil-Mechanism-Policy-Annexure-8.pdf">https://tips.in/wp-content/uploads/2023/11/Whistle-Blower-PolicyVigil-Mechanism-Policy-Annexure-8.pdf</a>	-	-	-	-	-	-
Customers	Yes, <a href="https://tips.in/contact">https://tips.in/contact</a>  Under the supervision of CMD	-	-	-	-	-	-
Value Chain Partners/ Vendors	Yes, <a href="https://tips.in/contact">https://tips.in/contact</a>  Under the supervision of CMD	-	-	-	-	-	-
Others	-	-	-	-	-	-	-

In addition, there are internal policies of the Company.

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Digitalization	Opportunity	Digitalization has played an important role in shaping the music industry. The digitization development led to a continuously declining sale of music in physical formats and to vanish of numerous record stores. Music streaming, downloads, Internet radios and other subscription-based music services have become an important channel for the distribution of music. Digital technologies and processes have changed the landscape within the music industry by altering ways in which revenue is generated.	Not applicable	Positive
2	Data Privacy and Cyber Security	Risk	Unauthorised use of copyrighted works	<p>We have a dedicated team to constantly monitor and identify every infringement and report privacy breaches to the affected subjects and take appropriate action.</p> <p>We have strengthened the internal control process by formulating policies and implementing procedures to mitigate the risk.</p>	Negative
3	Employee engagement	Opportunity	The Company ensures that all its employees enjoy a safe and healthy working environment. We have a mutually respectful and appreciative relationship with all our employees.	Not applicable	Positive
4	Corporate Social Responsibility	Opportunity	The Company through its CSR initiatives will continue to enhance value and promote social sustainability, sustainable development of the environment and social welfare of the people and society at large.	Not applicable	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Business Ethics, Governance and Transparency	Opportunity	Building a culture of integrity and transparency is linked with the fulfillment of mandates as well as strengthening relationships with stakeholders.	Not applicable	Positive
6	Regulatory issues and compliance	Risk	It is crucial for the Company to maintain regulatory compliance to foster confidence among its stakeholders' groups and to ensure that its operations are compliant with applicable laws in order to prevent legal violations.	The risk of non-compliance within the Company is mitigated by a robust compliance management framework. The Company has adopted comprehensive compliance management framework. Effective control and efficient oversight by the senior management is ensured by cascading the responsibility matrix till the last performer of the activity.	Negative

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

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

P1	Businesses should conduct and govern themselves with integrity 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 towards all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect, protect and make efforts to 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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	The Corporate policies of the Company can be viewed at weblink <a href="https://tips.in/corporate-governance">https://tips.in/corporate-governance</a> . Some of the policies of the Company are accessible only to employees of the Company.								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. The Company's Code of Conduct extend to our value chain partners and the Company expects its stakeholders to adhere to the same in all their dealings.								
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Not Applicable								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is actively evolving specific commitments, goals and targets that align with the nine principles and overall business development and growth.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.									
<b>Governance, leadership and oversight</b>									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	TIPS firmly believes that performance of the Company on environmental, social and governance aspects is as important as financial and operational performance. The Company is committed to follow all principles into its businesses which is essential to improve their governance practices and ensures that they are operating in a transparent and ethical manner.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Kumar S. Taurani, Chairman & Managing Director								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	The CMD and Executive Director are responsible for decisions on all sustainability related issues.								

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

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Performance against above policies and follow up action</b>	Yes, Chairman & Managing Director periodically to review the performance against the above policies.									Annually								
<b>Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances</b>	Status of compliance with all applicable statutory requirements is reviewed on a quarterly basis by the Board. Quarterly Compliance Certificate on applicable laws are provided by respective department heads and placed before the Board.																	

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No, the policies are evaluated internally from time to time and updated whenever required. The Company seeks external assistance and advice as and when required.								

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

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



**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**

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

**ESSENTIAL INDICATORS**

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

Segment	Total number of training and awareness programmes held	Topics/ principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	2	Induction programme for new Independent Directors, regulatory updates and Business Review In additional, Refer Note no. 1	100%
Key Managerial Personnel	2	Business strategy, Risk Management, Compliance farmwork In additional, Refer Note no. 1	100%
Employees other than BoD and KMPs	2	Compliance, Code of conduct, Insider Trading, POSH In additional, Refer Note no. 2	100%

The Company does not have any workers as defined in the guidance note on BRSR, issued by SEBI.

Note no. 1:

During the year several meetings were held with the Directors and KMPs to discuss on the overall performance of the Company including equity performance, earnings outlook, Company's strategy, operations, CSR Funds.

Note no. 2:

Senior Function Heads also participate periodically in the meetings for deeper understanding of various aspects of the business. Employees are provided trainings to improve their performance and Skill upgradation.

**2. Details of fines/ penalties/ punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format**

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Penalty/Fine					
Settlement	No monetary penalties and settlement has been imposed on Directors/ KMPs of the Company				
Compounding Fee					

Non-Monetary			
NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment Punishment		No non-monetary punishments have been imposed on Directors/ KMPs of the Company	

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	Not Applicable

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy. The Company's Codes of Conduct for Directors and Senior Management and Whistle Blower Policy / Vigil Mechanism Policy covers the concerns regarding anti-corruption or anti-bribery policy. All the policies are accessible on the Company website under 'Corporate Governances' in the 'Investor' tab at <https://tips.in/corporate-governance>.

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

Particulars	FY 2023-24	FY 2022-23
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL

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

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

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.  
Not applicable

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

Particulars	FY 2023-24	FY 2022-23
Number of days of accounts payable	85 days	82 days

## 9. Open-ness of business

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

Parameter	Metrics	FY 2023-24	FY 2022-23
<b>Concentration of Purchases</b>	Purchases from Trading houses as % of total purchases	NIL	NIL
	Number of trading houses where purchases are made from	NIL	NIL
	Purchases from top 10 trading houses as % of total purchases from trading houses.	NIL	NIL
<b>Concentration of Sales</b>	Sales to dealers/ distributors as % of total sales	NIL	NIL
	Number of dealers / distributors to whom sales are made	NIL	NIL
	Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	NIL	NIL
<b>Share of Related Party Transactions in</b>	Purchases (Purchases with related parties/ Total Purchases)	25.70%	NIL
	Sales (Sales to related parties/ Total Sales)	NIL	NIL
	Loans & advances (Loans & advances given to related parties /Total loans & advances)	20.00%	39.90%
	Investments (Investments in related parties/Total Investments made)	NIL	NIL

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

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

Segment	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
R&D	Not Applicable, Considering the nature of business, no R&D and capex investments has been made for improving the environmental and social impacts.		
Capex			

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

Yes, We have initiated purchasing biodegradable material instead of plastics and plastic products for example - wooden spoons & stirrers, paper cups, fibre plates, etc. are used in pantry.

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

The consumption of resources is limited to running of operations and sourcing of inputs is not relevant to our core activities. As part of procurement process, we are ensuring maximum possible sustainable sourcing is carried out.

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

Considering the nature of business, the consumption of resources is limited to the operational level. we have following practices for below mention waste categories.

a) **Plastics (including packaging):** The Company has replaced plastic garbage bags with bio-degradable bags.

- b) **E- Waste:** Computers and related accessories are handed over to vendors or to certified disposal agencies.
- c) **Hazardous waste:** There is no hazardous waste generation owing to the nature of business.
- d) **Other waste:** There are no other kinds of waste generated in our office other than listed above.
4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**  
Not applicable as the Company is not manufacturing or selling any physical product.

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

**ESSENTIAL INDICATORS**

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

Category	% of employees covered by										
	Total	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
	(A)	Number (B)	%(B/A)	Number (C)	%(C/A)	Number (D)	%(D/A)	Number (E)	%(E/A)	Number (F)	%(F/A)
<b>Permanent employees</b>											
Male	35	-	-	-	-	NA	NA	-	-	-	-
Female	15	-	-	-	-	15	100.00	NA	NA	-	-
<b>Total</b>	<b>50</b>	-	-	-	-	<b>15</b>	<b>30.00</b>	-	-	-	-
<b>Other than Permanent Employees</b>											
Male	23	-	-	-	-	NA	NA	-	-	-	-
Female	14	-	-	-	-	14	100.00	NA	NA	-	-
<b>Total</b>	<b>37</b>	-	-	-	-	<b>14</b>	<b>37.84</b>	-	-	-	-

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

The Company does not have any workers as defined in the guidance note on BRSR, issued by SEBI.

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measure as a % of total revenue of the Company	-	-

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

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00	NA	Y	100.00	NA	Y
Gratuity	100.00	NA	Y	100.00	NA	Y
ESI	4.00	NA	Y	4.08	NA	Y
Others please specify	NA	NA	NA	NA	NA	NA

\* Employees include only permanent employee

**3. Accessibility of workplaces**

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

Our registered office is accessible with ramps and rails and our corporate office has elevators which can be accessed from the parking lot to differently abled person.

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

The Company doesn't have a separate equal opportunity policy but the Company' Code of Conduct includes Fair Employment Practices and it does not tolerate any kind of discrimination or harassment. The Code of Conduct is available on the website of the Company at [https://tips.in/wp-content/uploads/2018/07/Code\\_of\\_Conduct.pdf](https://tips.in/wp-content/uploads/2018/07/Code_of_Conduct.pdf).

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

Gender	Permanent employees	
	Return to work rate	Retention rate
Male	-	-
Female	-	-
<b>Total</b>	-	-

The Company does not have any workers as defined in the guidance note on BRSR, issued by SEBI

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

Yes/No (if Yes, then give details of mechanism in brief)	
Permanent Employees	Yes, employees can reach out to their reporting managers and/or HR to redress their grievances.
Other than Permanent Employees	

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

No

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

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Employees</b>										
Male	58	-	-	15	25.86	59	-	-	10	16.95
Female	29	-	-	10	34.48	28	-	-	6	21.43
<b>Total</b>	<b>87</b>	-	-	<b>25</b>	<b>28.74</b>	<b>87</b>	-	-	<b>16</b>	<b>18.39</b>

The Company does not have any workers as defined in the guidance note on BRSR, issued by SEBI

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
Male	58	58	100%	59	59	100%
Female	29	29	100%	28	28	100%
<b>Total</b>	<b>87</b>	<b>87</b>	<b>100%</b>	<b>87</b>	<b>87</b>	<b>100%</b>

Senior Function Heads interact with employees and provide internal training to improve their performance on need basis.

The Company does not have any workers as defined in the guidance note on BRSR, issued by SEBI.

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

Considering the nature of business, there are no major possibilities or significant occupational health risks in the operating premises. Therefore, occupational health and safety management concerns are not applicable to us. The Company ensures the effectiveness of internal safety systems periodically by identifying possible risks, implementing measures to prevent potential incidents, educating employees about unsafe behaviors and send internal communication alerts Company's employees on need basis. Fire extinguishers and CCTV cameras are installed in all offices. In past, we had conducted Fire Drill Training at registered office. Housekeeping is maintained with utmost care.

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

Not Applicable, the Company is in the media and entertainment industry and considering the nature of business, the Company does not have any work-related hazards. The Company ensures safety of all its employees.

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

This is not applicable to the Company since we do not have workers.

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

Yes, considering the various aspects of the employees, our management extends voluntary medical assistance to some of our employees and provides financial assistance to the employees and spouse/ dependent of the deceased employee.

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

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

\*Including in the contract workforce

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

refer point no. 10(a).

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

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

**14. Assessments for the year:**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	No assessment has been done by statutory authorities or third parties.
Working Conditions	No assessment has been done by statutory authorities or third parties.

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

Not Applicable

**PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTEREST OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS****ESSENTIAL INDICATORS****1. Describe the processes for identifying key stakeholder groups of the entity.**

The Company has identified the Internal and External group of stakeholders. The stakeholders are employees, Shareholders, Investors (other than shareholders), Vendors/ Value chain partner.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half Yearly/ Quarterly/ Others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Through Physical and Digital Channels	Regular	Business information, Sharing Policies, Health & Safety, Learning & Development
Shareholders	No	Stock Exchanges intimations, E-mail, newspaper, website, Annual General Meeting	Annual, periodic or as and when required	Financial Performance and other relevant information and statutory approvals
Investors (other Than Shareholders)	No	Earnings Call/ Investor meet	Quarterly and as per requirement	Company performance
Vendors/ Value chain partner	No	Through Physical and Digital Channels	Regular	Business requirement, Long term relationship

**PRINCIPLE 5 BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS****ESSENTIAL INDICATORS****1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format**

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees / workers covered (B)	%(B/A)	Total (C)	No. of employees / workers covered (D)	%(D/C)
<b>Employees</b>						
Permanent						
Other than permanent						
<b>Total Employees</b>						

The Company does not have a separate training specific to human rights issues but Human Rights is part of the Company's Code of Conduct.

The Company does not have any workers as defined in the guidance note on BRSR, issued by SEBI.



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

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
<b>Permanent</b>										
Male	35	-	-	35	100%	36	-	-	36	100%
Female	15	-	-	15	100%	13	-	-	13	100%
<b>Other than Permanent</b>										
Male	23	-	-	23	100%	23	-	-	23	100%
Female	14	-	-	14	100%	15	-	-	15	100%

3. Details of remuneration/salary/wages

a. Median remuneration /wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (INR In lakhs)	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)*	2	90.00	0	0.00
Key Managerial Personnel #	2	79.44	1	14.00
Employees other than BOD and KMP^	30	7.00	12	11.00

\* Includes Managing Director and Executive Director

# includes Chief Executive, Chief Financial Officer and Company Secretary

^ Includes Permanent Employees who were in employment for the whole financial year.

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages*	20.10	18.29

\* Includes gross salary paid to permanent female employees who were in employment whole financial year

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?

Yes, The HR is the focal point responsible for addressing Human Rights impacts or issues caused or contributed to by the business.

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

The grievances pertaining to human rights can be addressed to the HR of the Company who is responsible to get them resolved.

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour/ Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human Rights related issues	Nil	Nil	NA	Nil	Nil	NA

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

	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
Complaints on POSH as a % of female employees / workers	NIL	NIL
Complaints on POSH upheld	NIL	NIL

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

The Company has various policies including the Code of Business Conduct, the Policy on Prevention of Sexual Harassment (POSH), Whistleblower Policy to prevent adverse consequences to the complainant in discrimination and harassment cases.

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

Yes, in certain business agreements and contracts where relevant the Company has human rights requirements.

**10. Assessments for the year:**

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	0
Forced/involuntary labour	0
Sexual harassment	0
Discrimination at workplace	0
Wages	0
Others – please specify	0

The Company internally monitors compliance for all relevant laws and policies pertaining to these issues.

**11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.**

There were no significant risks / concerns arising from the human rights assessments.

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

**ESSENTIAL INDICATORS**

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

Parameter	FY 2023-24	FY 2022-23
<b>From renewable sources</b>		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
<b>Total energy consumed from renewable sources (A + B + C)</b>	0	0
<b>From non-renewable sources</b>	0	0
Total electricity consumption (D)	345.9708 Giga Joules	344.1132 Giga Joules
Total fuel consumption (E)	0	0
Energy consumption through other sources (F)	0	0
<b>Total energy consumed from non-renewable sources (D + E + F)</b>	345.9708 Giga Joules	344.1132 Giga Joules
<b>Total energy consumed (A + B + C + D + E + F)</b>	<b>345.9708 Giga Joules</b>	<b>344.1132 Giga Joules</b>
<b>Energy intensity per rupee of Turnover</b> (Total energy consumption/ turnover in rupees)	0.00000014	0.00000018
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed/revenue from operations adjusted for PPP)	3.273	-
<b>Energy intensity in terms of physical output</b> (Total energy consumed in GJ/employee)	NA*	-
Energy intensity (optional) – the relevant metric may be selected by the entity		

\*As per the nature of business, it is not feasible to calculate energy intensity in terms of physicals output

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

No

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

Not Applicable

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

Parameter	FY 2023-24	FY 2022-23
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>		
<b>Total volume of water consumption (in kilolitres)</b>		
<b>Water intensity per rupee of turnover</b> (Total Water consumption / Revenue from operations)		
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption / Revenue from operations adjusted for PPP)		
<b>Water intensity in terms of physical Output</b> (Total volume of water consumed /Number of Transformers manufactured)		
<b>Water intensity</b> (optional) – the relevant metric may be selected by the Entity		

The Company is not into any manufacturing activity. Water usage is restricted to individual /personal usages of employees only. The Company ensures that water is consumed carefully in the Company's' office premises. However, efforts have been made to ensure that water is utilised carefully by installing energy efficient water taps and fittings.

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

No

4. Provide the following details related to water discharged:

Parameter	FY 2023-24	FY 2022-23
Water discharged by destination and level of treatment (in kilolitres)		
(i) To Surface water		
(ii) To Groundwater		
(iii) To Seawater		Not Applicable
(iv) Sent to Third-parties		
(v) Others		
<b>Total water discharged (in kilolitres)</b>		

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

No

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

Not Applicable, Considering the nature of activity, the Company has not implemented any mechanism for Zero Liquid Discharge.

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

Parameter	Unit	FY 2023-24	FY 2022-23
NOx			
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)		Not Applicable	
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

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

Not Applicable

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

Parameter	Unit	FY 2023-24	FY 2022-23
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent		
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent		
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		The Company is not involved in any manufacturing activity hence, there is no chance of emission of effluent gases. It is not applicable to us.	
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)			
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>			
<b>Total Scope 1 and Scope 2 emission intensity</b> (optional) - the relevant metric may be selected by the entity			

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

Not Applicable

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

Not Applicable

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

Parameter	FY 2023-24	FY 2022-23
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)		The Company is not engaged in any manufacturing activity. We replaced plastic garbage bags with bio-degradable bags. E-waste like Computers and related accessories are handed over to vendors or to certified disposal agencies.
E-waste (B)		
Bio-medical waste (C)		
Construction and demolition waste (D)		
Battery waste (E)		We do not produce or dispose of any kind of bio-medical, construction debris or radioactive waste. Hence it is not applicable.
Radioactive waste (F)		
Other Hazardous waste. Please specify, if any. (G)		
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
<b>Total (A+B + C + D + E + F + G + H)</b>	-	
<b>Waste intensity per rupee of turnover</b> (Total waste generated / Revenue from operations)	-	
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated /Revenue from operations adjusted for PPP)</b>	-	
<b>Waste intensity in terms of physical output</b>	-	
<b>Waste intensity (optional)</b>	-	
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		The Company is not engaged in any manufacturing activity. We replaced plastic garbage bags with bio-degradable bags. E-waste like Computers and related accessories are handed over to vendors or to certified disposal agencies.
(i) Recycled		
(ii) Re-used		
(iii) Other recovery operations		
<b>Total</b>		
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration		Our waste generation is minimal and consequently there is no requirement of incineration or land filling activities.
(ii) Landfilling		
(iii) Other disposal operations		
<b>Total</b>		
<b>Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.</b> Not Applicable		

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

We strive to reduce waste and recycle as much as possible. Our waste primarily comprises of plastic, papers and e-waste. We use glass/ steel bottles at our offices to reduce the number of plastic bottles. We use 100% biodegradable plastic garbage bags to collect and dispose off dry and wet waste. We prefer digital processes and reduce the paper work in the ongoing activity. All such E-wastes are being disposed of through registered E-waste vendors and agencies.

The Company does not produce any hazardous and toxic chemicals.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
--------	--------------------------------	--------------------	---

No, the Company does not have operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc).

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
-----------------------------------	----------------------	------	---	--	-------------------

Not Applicable. The Company has not conducted any environmental impact assessments of projects as the Company is in the digital contents and services business.

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

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

Yes, given the nature of business, the Company is in compliance with all the applicable laws.

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

**ESSENTIAL INDICATORS**

**1. a. Number of affiliations with trade and industry chambers/ associations.**

Three

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

Sr. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Phonographic Performance Limited (PPL)	National
2.	Indian Performing Right Society Limited (IPRS)	National
3.	Indian Music Industry (IMI)	National

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

Name of authority	Brief of the case	Corrective active taken
No adverse order was received by the Company from regulatory authorities related to anti-competitive conduct during the financial year 2023-2024 hence no corrective action was required to be taken.		

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

### ESSENTIAL INDICATORS

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

Name and brief details of project	SIA notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes / No)	Relevant Web Link
Social Impact Assessment is not applicable to the Company as currently, the Company does not have any SIA projects in place.					

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

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

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

Company's CSR team is actively engaged with NGO's and Trusts to acknowledge and address feedback(s) and grievance(s), respectively. Company will implement the necessary improvements accordingly.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/small producers		
Sourced directly from within the district and neighbouring districts		
		Not applicable, as we are not in manufacturing of goods and sourcing of goods is not a part of our principal business activities.



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

Location	FY 2023-24	FY 2022-23
Rural	0	0
Semi-urban	0	0
Urban	0	0
Metropolitan	100%	100%

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

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

Consumers can lodge their complaints on the registered email id of the Company i.e. [info@tips.in](mailto:info@tips.in) or alternately on the web-link <https://tips.in/contact>. Complaints and/or feedback received from consumers through the aforesaid mechanism is addressed by or under the supervision of the senior head/ CMD of the Company.

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

**As a percentage to total turnover**

Environmental and social parameters relevant to the product

Safe and responsible usage

Not applicable to our digital contents

Recycling and/or safe disposal

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

	FY 2023-24			FY 2022-23		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	Nil	Nil	-	Nil	Nil	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Other	Nil	Nil	-	Nil	Nil	-

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

	Number	Reasons for recall
Voluntary recalls		Not Applicable
Forced recalls		

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

No, Company has not adopted a separate policy on cyber security and risk related to data privacy. However, the same is covered in the Risk Management Policy of the Company which is hosted on the website of the Company and can be accessed through the below mentioned link: <https://tips.in/wp-content/uploads/2023/11/Risk-Management-Policy-Annexure-10.pdf>

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

No such incidents occurred during the reporting period .

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

**a. Number of instances of data breaches**

Nil

**b. Percentage of data breaches involving personally identifiable information of customers**

Nil

**c. Impact, if any, of the data breaches**

Not Applicable