



BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort
Mumbai 400 001

National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai 400 051

June 15, 2026
Sc no.- 18933

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report for the Financial Year 2025-26

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Business Responsibility and Sustainability Report ('BRSR') for the Financial Year 2025-26, along with an Independent Reasonable Assurance Opinion Statement on the BRSR Core Indicators ('Statement'), provided by KPMG Assurance and Consulting Services LLP. The BRSR and Statement both form an integral part of the Integrated Annual Report of Tata Motors Passenger Vehicles Limited (*formerly Tata Motors Limited*) ('the Company') for the Financial Year 2025-26.

The above information is also being made available on the Company's website at <https://cars.tatamotors.com/investors/financial-information/annual-reports.html>.

This is for information of the Exchanges and the Members.

Yours faithfully,
Tata Motors Passenger Vehicles Limited
(*formerly Tata Motors Limited*)

Maloy Kumar Gupta
Company Secretary & Chief Legal Officer

Encl: as above

TATA MOTORS PASSENGER VEHICLES LIMITED

Formerly known as **Tata Motors Limited**

Bombay House 24 Homi Mody Street Fort Mumbai 400001

Tel 91 22 6665 8282 www.cars.tatamotors.com CIN L28920MH1945PLC004520

Business Responsibility & Sustainability Report (BRSR)

Section A: General Disclosures

I. Details of the listed entity i.e Tata Motors Passenger Vehicles Limited

1. Corporate Identity Number (CIN)	L28920MH1945PLC004520
2. Name of the Listed Entity:	Tata Motors Passenger Vehicles Limited (formerly Tata Motors Limited)
3. Year of incorporation:	1945
4. Registered office address:	Bombay House, 24, Homi Mody Street, Mumbai 400001, Maharashtra, India
5. Corporate Address:	Bombay House, 24, Homi Mody Street, Mumbai 400001, Maharashtra, India
6. E-mail:	inv_rel@tatamotors.com
7. Telephone:	+91 22 66658282
8. Website:	https://cars.tatamotors.com
9. Financial year for which reporting is being done:	2025-26
10. Name of the Stock Exchange(s) where shares are listed:	BSE Limited National Stock Exchange of India Limited.
11. Paid-up Capital:	₹737 crore
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	Name: Mr. Jyotindran Sastabhavan Kutty Designation: Chief Sustainability Officer Telephone Number: +91 20 6613 2781 E-mail address: kutty@tatamotors.com

- 13. Reporting boundary:** The reporting boundary for this report is at standalone entity level. Further, the reporting of environmental and safety related KPIs such as energy, emissions, water, waste under Principle 3 and 6 do not include the non-manufacturing locations (regional and corporate offices) of the Company. The Company has evaluated and does not believe that this exclusion is material both qualitatively and quantitatively to the reporting under BRSR. The information/data measurement techniques used, and the basis of calculations and estimates have been mentioned in the relevant sections of this report.

During the reporting period, the Company implemented a demerger of its Commercial Vehicle (CV) business, pursuant to a scheme of arrangement approved by the Hon'ble National Company Law Tribunal (NCLT) and other relevant regulatory authorities ("Demerger Scheme").

As per the Demerger Scheme, the CV business was transferred and vested into a separate entity with effect from the appointed date, being July 1, 2025, while the Passenger Vehicle (PV) business continued to remain with Tata Motors Passenger Vehicles Limited (formerly Tata Motors Limited) (Tata Motors Passenger Vehicles or 'TMPVL' or 'Company').

Accordingly, the Company's operations during the financial year comprised:

- Passenger Vehicles (PV) businesses for the period 1 April 2025 to 31 March 2026, and
- Commercial Vehicles (CV) business for the period 1 April 2025 to 30 June 2025.

In view of the above restructuring, the Company has adopted a split-period reporting boundary for the purpose of this BRSR, to ensure clarity, transparency and consistency with the post-demerger corporate structure.

Reasonable assurance has been sought on the BRSR Core and limited assurance on select indicators (other than core indicators) for FY 2025-26.

The reporting boundary has been determined as follows:

a. Main BRSR Report – Passenger Vehicle (PV) Business

The Main BRSR Report covers only the Passenger Vehicles (PV) business of Tata Motors Passenger Vehicles Limited and includes:

- ESG disclosures relating to PV operations for the full financial year from 1 April 2025 to 31 March 2026.
- Data pertaining to manufacturing plants, employees, value chain and operational activities that form part of the PV business.
- Year-on-year comparatives aligned to the PV business, to ensure meaningful comparability.
- During the reporting period, the Chinchwad facility in Pune, Maharashtra, became part of the Company from October 2025, and disclosures for this facility have been presented across all parameters (i.e. for 6 months period).

b. Annexure I – Commercial Vehicle (CV) Business (Up to 30 June, 2025)

Given that the CV business formed part of Tata Motors Limited for a portion of the financial year, the Company has provided disclosures relating to the CV business in Annexure I to this BRSR, with the following scope:

- ESG data and disclosures relating only to the period from 1 April 2025 to 30 June 2025 (pre-demerger period).
- Disclosures are provided for parameters where data was available and attributable to the CV business.

14. Name of Assurance Provider: KPMG Assurance and Consulting Services LLP (KPMG).

15. Type of assurance obtained: Reasonable assurance has been obtained on BRSR core indicators and limited assurance has been provided on select BRSR indicators (which are not part of BRSR core) for FY 2025-26.

II. Products/Services

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

Description of main activity	Description of business activity	% of turnover
Automobile Manufacturing	Manufacturing, Sales & Marketing, and Customer Support	99

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

Sr. No.	Products/ Services	NIC Code	% of total turnover contributed
1	Vehicles	291, 292, 293	82
2	Spare parts & Misc Products	453	17

III. Operations

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

Locations	Number of plants	Number of offices	Total
National	4*	35	39
International	-	-	-

*As a result of the demerger, the Chinchwad Plant currently vests with the Company effective from 1st October 2025.

Business Responsibility & Sustainability Report (BRSR)

19. Markets served by the entity:

a) Number of locations:

Locations	Number
National (no. of states)	Pan - India
International (no. of countries)	5

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

0.4%

c) A brief on types of customers:

The Company caters to a diverse range of passenger vehicle customers, spanning private buyers and fleet operators, across India and global markets. Preferences vary across body styles, powertrains, and price points, requiring a broad and flexible product strategy.

IV. Employees

20. Details as at the end of Financial Year: 2025-26

a) Employees and workers (including differently abled)*:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
i.	Permanent employees (D)	3,696	3,324	90	372	10
ii.	Other than Permanent employees (E)	408	337	83	71	17
iii.	Total Employees (D+ E)	4,104	3,661	89	443	11
Workers						
iv.	Permanent (F)	2,751	2,749	100	2	0
v.	Other than Permanent (G)	15,880	13,425	85	2,455	15
vi.	Total Workers (F +G)	18,631	16,174	87	2,457	13

**Pursuant to the applicability of Labour Codes on 21 November 2025, a defined segment of the workforce may qualify for classification as 'workers', and corresponding financial provisions have been recognized in the financial statements. However, separate systems for identifying relevant worker categories and ensuring compliance with the Labour Codes are in the process of implementation.*

TMPVL a flagship Company of the Tata Group, has built its remarkable journey on a foundation of inclusivity, empathy, and strong cultural values. As a leader in the automotive sector, it has taken significant strides in promoting diversity, equity, and inclusion (DEI) across its workforce, supply chains, and customer base. This holistic approach is deeply rooted in the Tata Group's philosophy, which centres on building a sustainable and equitable world for all. The Company's commitment to these principles has positioned it as not only a leader in the automotive sector but also a champion of social equity and inclusivity.

The Company respects differences that are fundamental to an individual's identity, such as age, gender, ethnicity, race, physical ability, mental ability, and sexual orientation, as well as latent and invisible differences that shape our perspectives, like education, work experience, parental status, etc. The Company is committed to being an equal opportunity employer, maintaining dignity and respect for all.

The Company has a clear Equal Opportunity Employer Policy adhering with how the Company define DEI as establishing an environment where diversity is embraced as a natural and integral part in the Company. The Company believes and have witnessed—that a gender-balanced workforce leads to increased productivity, better decisions, enhanced collaboration, and more innovative ideas. The Company is gradually focusing on moving beyond gender and have received well-accepted dipstick research to support this as well.

In order to mobilize DEI in our DNA, the 10-point Lighthouse Approach has been framed to build a standardized, mature model of DEI that helps us stay abreast of the latest societal developments and simultaneously implement the same in the organization. These include enhancing gender diversity in the workforce along with representation at the leadership level, with the goal of having 10% women in leadership by 2026. In adherence to the Rights of Persons with Disabilities Act, 2016, the Company undertakes hiring initiatives for persons with

disabilities. In parallel, the Company ensures a conducive working environment through measures such as infrastructure readiness. During the year under review, the Company has hired a total of 17 PwDs and the hiring drive is still on owing to the positive feedback received from business.

The Company is working towards creating an inclusive workplace culture through its policies and processes. The Company organizes sensitisation and awareness campaigns to help create an open mind and culture to leverage diversity at the workplace. The Company also keeps enhancing its DEI principles in the workforce through processes like ISO DEI Audits, Culture Surveys, etc., thereby making its initiatives more holistic in contributing better towards the empowerment of vulnerable sections of society and thus towards building a better future for all.

b) Differently abled employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently Abled Employees						
i.	Permanent employees (D)	-	-	-	-	-
ii.	Other than Permanent employees (E)	-	-	-	-	-
iii.	Total Employees (D+ E)	-	-	-	-	-
Differently Abled Workers						
iv.	Permanent (F)	-	-	-	-	-
v.	Other than Permanent (G)	63	55	87	8	13
vi.	Total Workers (F +G)	63	55	87	8	13

The Company has established Equal Opportunity Employer Policy in the organisation. The Company is committed to providing equal opportunity to all its employees without regard to their race, caste, gender, religion, colour, nationality, disability etc. All employee (includes permanent, temporary, trainees and contract employees) are treated with dignity with a view to maintain a safe work environment. Moreover, the Company recognize the Rights of Persons with Disabilities (RPWD) Act of 2016 in India serving as a guiding light, mandating measures to ensure equal opportunities and access for people with disabilities. As the Company strives to adhere to these regulations, they are presented with various strategies to enhance premise and office accessibility, especially in locations that pose unique challenges.

21. Participation / Inclusion / Representation of women:

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	3	37.50
Key Management Personnel	2*	-	-

* Key Managerial Personnel excludes Managing Director as already included under Board of Directors.

22. Turnover rate for permanent employees and workers :

	FY2025-26			FY2024-25			FY2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	6.8%	10.6%	7.2%	8.4%	11.2%	8.6%	9.0%	15.5%	9.5%
Permanent Workers	0.1%	0.0%	0.1%	0.5%	0.0%	0.5%	0.5%	0.0%	0.5%

Note: Turnover rate includes those who leave voluntarily or involuntarily due to dismissal, termination, retirement or death.

Business Responsibility & Sustainability Report (BRSR)

V. Holding, Subsidiary and Associate Companies (including Joint Ventures)

23. Names of holding / subsidiary / associate companies / joint ventures:

Refer to Form AOC-1 provided in this Integrated Annual Report for the list of subsidiary companies. From the list of subsidiary companies mentioned in AOC-1, the subsidiaries listed below participate in the Business Responsibility initiatives of the Company. However, this BRSR covers information on sustainability information of TMPVL only.

1. Tata Passenger Electric Mobility Limited

VI. CSR details

24. CSR Activities

- Whether CSR is applicable as per Section 135 of the Companies Act, 2013:** Yes
- Turnover:** ₹57,646 crore
- Net worth:** ₹23,501 crore

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 If Yes, then provide web-link for grievance redress policy	FY 26			FY 25		
		Number of complaints filed	Number of complaints pending resolution at the end of the year	Remarks	Number of complaints filed	Number of complaints pending resolution at the end of the year	Remarks
Communities	Yes. The Company has a community feedback mechanism across its CSR projects and any aggrieved individual/ groups can express their Grievances through this annual exercise or on an as and when required basis. The Whistleblower Policy has been formulated with a view to provide a mechanism for any other stakeholders of the Company including communities to approach the Ethics Counsellor / Apex Ethics Committee / Chairperson of the Audit Committee of the Company or other channels set out in this Policy, to report violations of the Code of Conduct or any other grievances.	Nil	Nil	NA	Nil	Nil	NA
Investors (other than shareholders)	Yes, the dispute resolution mechanism is available. Grievances can be mailed at the below link inv_rel@tatamotors.com	Nil	Nil	NA	Nil	Nil	NA
Shareholders	Yes, the shareholders can register their grievances on SEBI-SCORES https://scores.sebi.gov.in/ and under ODR mechanism https://smartodr.in/login	212	29	NA	NA	NA	NA

Stakeholder group from whom complaint is received	Grievance redressal mechanism in place If Yes, then provide web-link for grievance redress policy	FY 26			FY 25		
		Number of complaints filed	Number of complaints pending resolution at the end of the year	Remarks	Number of complaints filed	Number of complaints pending resolution at the end of the year	Remarks
Employees and workers	<p>Yes. The Whistleblower Policy has been formulated with a view to provide a mechanism for directors, employees, as well as other stakeholders of the Company to approach the Ethics Counsellor, Apex Ethics Committee, Chairperson of the Audit Committee of the Company, or other channels set out in this policy, to report violations of the Code of Conduct or any other grievances.</p> <p>https://www.tatamotors.com/wp-content/uploads/2026/03/PV-Whistle-Blower-Policy-TMPVL.pdf</p> <p>Additionally, the Company has established dedicated forums at various levels to ensure the effective handling of grievances related to our valued workmen. These forums, namely Joint Shop Council (JSC), Joint Divisional Council (JDC), and Joint Management Council (JMC), are strategically located at the Shop, Division, and Plant levels, respectively. These forums serve as platforms where workmen can table their grievances, ensuring that their voices are heard and addressed in a timely and appropriate manner.</p>	33	3	<p>The Company is currently in progress of evaluating the pending complaints and appropriate actions shall be taken on the resolution.</p>	16	1	<p>All WIP cases at the end of Q4 were closed with necessary recommendations.</p>
Customers	Yes. The Whistleblower Policy has been formulated with a view to provide a mechanism for directors, employees, as well as other stakeholders of the Company to approach the Ethics Counsellor, Apex Ethics Committee, Chairperson of the Audit Committee of the Company, or other channels set out in this policy, to report violations of the Code of Conduct or any other grievances.	63	3		58	-	
Value Chain Partners	Yes. The Whistleblower Policy has been formulated with a view to provide a mechanism for directors, employees, as well as other stakeholders of the Company to approach the Ethics Counsellor, Apex Ethics Committee, Chairperson of the Audit Committee of the Company, or other channels set out in this policy, to report violations of the Code of Conduct or any other grievances.	15	2		4	1	
Other (anonymous cases, contractual employees, former employees, other third parties))	<p>https://www.tatamotors.com/wp-content/uploads/2026/03/PV-Whistle-Blower-Policy-TMPVL.pdf</p> <p>Customers can also raise their complaints and feedback on products through channels such as call centres, a 24x7 toll-free number, the website, social media, letter, or by directly reaching out to Channel Partners (showrooms and workshops). These complaints are not part of the numbers reported here.</p>	32	5		27	9	

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:

The Company acknowledges the role of materiality assessments in ensuring that our ESG efforts are relevant, strategic, and impactful. Last year, the Company broadened its approach our approach to materiality assessments by incorporating the concept of double materiality for the first time.

Business Responsibility & Sustainability Report (BRSR)

The Double Materiality Assessment (DMA) has helped us determine which sustainability issues are most important to both the organization and its stakeholders. It involves evaluating the impact on environmental and social factors (inside-out perspective) and examining how these factors affect the Company (outside-in perspective). This dual approach helps the Company identify and prioritize ESG issues that are both financially important and socially impactful, promoting the comprehensive integration of sustainability into its core strategy.

Sr. 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.	Climate Change Mitigation	Opportunity	Downstream (Long term): Emissions from internal combustion engine (ICE) vehicles play a major role in contributing to greenhouse gases and climate change. TMPVL adheres to CAFÉ regulations. Transitioning to low-emission vehicles offers TMPVL growth potential and supports its climate mitigation initiatives.	-	Positive Implication: Downstream: This opportunity is anticipated to positively impact TMPVL's finances, driven by potential market prospects for low-emission vehicles.
2.	Energy	Risk and Opportunity	Upstream (Short term): Increased energy usage by supply chain partners will lead to elevated emissions, Suppliers may need to shift to renewable energy sources to lower emissions, which could affect their operational expenses. Variations in energy costs, particularly for renewable sources, can influence supplier pricing and the overall cost framework. Collaborating with suppliers to support them in transitioning to renewable energy presents a significant opportunity for TMPVL.	Upstream: As part of its decarbonization strategy, TMPVL will set renewable energy standards for its suppliers and collaborate with them to ensure these are adaptable and cost-effective.	Upstream: Negative Implications: This risk is expected to negatively impact TMPVL's finances due to increasing supplier costs, which will affect TMPVL's overall expenses. Positive Implication: This opportunity is anticipated to positively influence TMPVL's financial performance. Renewable energy sources, such as solar or wind, can reduce the volatility associated with fossil fuel prices, leading to more predictable and potentially lower supply chain costs.
3.	Resource Use and Circular Economy	Opportunity	Downstream (Medium term): Vehicles are composed of various valuable materials. Failure to properly recycle these materials means they are lost to landfills instead of being recovered. Circular business models are designed to minimize waste and maximize resource efficiency by keeping products, materials, and resources in use for as long as possible.	-	Downstream: Positive implications: Positive implications: This Opportunity is expected to positively impact TMPVL's finances as a result of new revenue opportunities. Own Operations: 1) Positive Implications: This opportunity is projected to positively impact TMPVL's finances. It can create additional revenue streams by selling byproducts or recycled materials to other industries.

Sr. 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)
			<p>Own Operations (Long term):</p> <p>1) The increasing regulations on resource use and waste management can have significant implications for TMPVL. Streamlining manufacturing processes presents an opportunity for TMPVL to reduce resource outflows and waste.</p> <p>2) High demand can lead to fluctuating raw material prices, causing financial uncertainty and increased costs, which in turn can affect profit margins. Environmental impacts of resource use might prompt stricter government regulations on consumption. By adopting circular economy principles, like recycling and reusing materials in manufacturing, TMPVL can reduce resource use and waste.</p> <p>Upstream and Downstream (Long term): Rising demand for finite resources can lead to scarcity and heightened competition, disrupting supply chains. By exploring the opportunity of adopting sustainable sourcing strategies, TMPVL can minimize environmental impacts and maintain supply chain stability. Additionally, developing robust vehicle recycling and refurbishing services can enhance sustainability and reduce dependence on virgin materials.</p>		<p>2) Positive Implications: This opportunity is expected to have a positive financial effect. TMPVL can reduce the costs associated with raw material procurement. Utilizing recycled materials often costs less than purchasing new ones, leading to direct savings.</p> <p>Upstream and Downstream: Positive Implications: This opportunity is expected to have a positive financial effect. Circular sourcing result in streamlined operations and lower production costs, enhancing overall profitability. Using recycled materials typically incurs lower expenses"</p>

Business Responsibility & Sustainability Report (BRSR)

Sr. 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)
4.	Climate Change adaption	Risk	<p>Upstream (Medium term): Climate change may lead to shortages of essential raw materials for automotive components, affecting their availability and cost. Suppliers in climate-vulnerable areas face operational risks that threaten supply chain reliability and TMPVL's efficiency. These disruptions can halt production, impacting operations and causing economic losses</p> <p>Own operations (Medium term): Extreme weather conditions can significantly impact manufacturing facilities, causing disruptions that stall production and business operations. These interruptions can result in revenue loss and increased operational costs.</p>	<p>Upstream: TMPVL is conducting a climate risk assessment of its top 50 suppliers to ensure early detection and preparedness in the event of a climate change related disaster.</p> <p>Own Operations: The Company has established systems to handle climate-related disasters, supported by a strong business continuity plan. TMPVL is also performing a climate risk assessment of its plants to ensure early detection and preparedness.</p>	<p>Upstream:</p> <p>Negative Implications: This risk is anticipated to negatively impact TMPVL's revenue due to production disruptions caused by supply chain issues. Additionally, the expense of securing a new supplier will further affect TMPVL's finances.</p> <p>Own Operations: Negative Implications: This risk is expected to negatively impact TMPVL's revenue due to production stoppages resulting from facility damage caused by climatic events.</p>
5.	Biodiversity and Ecosystem-Climate Change	Risk and opportunity	<p>Downstream (Long term): Vehicular emissions can have a significant impact on biodiversity, and companies like TMPVL could face reputational risks and consumer backlash if they are perceived as contributing to environmental challenges.</p>	<p>Downstream: TMPVL is working on exploring Nature-based solutions linked to the sale of products that can play a significant role in enhancing the Company's environmental responsibility and aligning with consumer expectations for sustainability.</p> <p>Own Operations: TMPVL is actively engaged in biodiversity conservation measures. The Company has launched a wetland project that includes 1,800 wetlands across four states. This will enhance its environmental stewardship and align with global sustainability trends.</p>	<p>Downstream:</p> <p>Negative Implications: This risk may have negative impact on TMPVL finances due to shift in consumer preference leading to decreased sales and market share for TMPVL.</p> <p>Own Operations:</p> <p>Negative Implications: This risk may have negative impact on TMPVL finances. Non-compliance may lead to consumer backlash and reduced sales. Also, adapting to new regulations may require significant investments in cleaner technologies.</p> <p>Positive implications: Developing products and services that incorporate NBS principles can attract environmentally conscious consumers. This can open new market opportunities and increase sales, particularly as demand for sustainable solutions grows.</p>

Sr . 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)
			<p>Own Operations (Long term): Operational emissions may have a negative impact on biodiversity. As governments and international bodies recognize the importance of preserving biodiversity, regulations may become stricter. Failure to comply with biodiversity regulations can result in legal penalties, fines, and operational restrictions. TMPVL has a significant opportunity to incorporate Nature-Based Solutions (NBS) into its strategies to mitigate the impact of climate change on biodiversity. These solutions can help the Company address environmental challenges while enhancing its sustainability credentials.</p> <p>Upstream (Long term): Implementation of sustainable sourcing initiatives can help reduce biodiversity impacts and enhance supply chain resilience.</p>		<p>Upstream: Positive implications: Working with suppliers to reduce the biodiversity impacts can help attract environmentally conscious consumers and make the supply chain more resilient.</p>
6	Biodiversity and Ecosystems - Impacts on the state of species	Risk and Opportunity	<p>Downstream (Long term): The decline in species population sizes due to habitat destruction caused by waste from end-of-life vehicles can lead to reputational risks. Setting up recycling and scrapping centers while conducting consumer awareness programs presents a valuable opportunity for TMPVL to reduce biodiversity impacts.</p> <p>Own Operations (Long term): Non-compliance with biodiversity regulations can result in substantial legal penalties, including fines and sanctions. These penalties can have a direct impact on TMPVL's financial health, diverting resources from other strategic priorities.</p>	<p>Downstream: TMPVL is actively engaged in biodiversity efforts. The Company has launched a wetland project that includes 1,800 wetlands across four states. Furthermore, TMPVL plans to collaborate with its upstream and downstream partners on biodiversity initiatives.</p> <p>Own Operations: TMPVL is actively involved in biodiversity initiatives, having launched a wetland project encompassing 1,800 wetlands spread across four states.</p>	<p>Downstream: Negative Implications: The risk can result in reduced sales and difficulties in attracting environmentally conscious customers. Positive Implications: Establishing recycling and scrapping centers and holding consumer awareness programs can help mitigate biodiversity impacts. Own Operations: Negative Implications: The risk can invite legal penalties due to non-compliance of regulations.</p>

Business Responsibility & Sustainability Report (BRSR)

Sr. 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)
7	Pollution of Air	Risk	Own operations (Medium term): Stricter pollution controls and regulations may necessitate costly R&D investments and upgrades to manufacturing facilities.	Own operations: The Company engages regularly with regulators and the government to shape the agenda on air pollution. TMPVL has invested significantly in R&D to reduce air emissions from its products and in its own operations.	Own operations: Tighter regulations related to air pollution are likely to necessitate R&D and upgrades to manufacturing facilities. This will require significant investments.
8	Water consumption and withdrawal	Risk	Upstream and Downstream (Medium term): Relying on suppliers that require large volumes of water for their operations makes TMPVL vulnerable to disruptions, especially if those suppliers are located in regions prone to water scarcity or drought. Additionally, if TMPVL does not prioritize water management, it risks losing market share to competitors that consumers perceive as more environmentally responsible regarding water use.	Own Operations: Most TMPVL locations operate as zero liquid discharge facilities, and there are ongoing plans to expand this approach to more sites. The Company also runs Effluent Treatment Plants (ETP) and Sewage Treatment Plants (STP). Treated wastewater is reused for utilities and horticultural activities. (Emerging risk)	Upstream and Downstream: Negative Implications: This risk may have negative impact on TMPVL finances. Supply chain disruption gives rise to production delays, impacting revenue. Also changing customer preferences will also impact TMPVL sales and revenue negatively.
9	Just Transition	Risk and Opportunity	Upstream (Medium term): The shift to EVs is reducing demand for traditional vehicle parts like engines and exhaust systems, prompting suppliers to focus on EV components. This is increasing demand for lithium-ion batteries and establishing new supply chains for materials such as lithium, cobalt, and nickel. These changes could disrupt existing supply chains and cause economic losses for TMPVL due to fewer suppliers.	Upstream: TMPVL is prioritizing the development of a worldwide network of competing suppliers for procuring innovative technologies that can provide optimal economies of scale. Downstream: TMPVL offers several low emission vehicles across price points to cater to its diverse consumer base. Own Operations: TMPVL has introduced employee engagement initiatives focused on capacity building and training to facilitate the Company's shift to new technologies.	Upstream: Negative implications: This risk is anticipated to negatively impact TMPVL's finances. With fewer suppliers able to meet new technological demands, TMPVL might face higher costs for materials and components. Suppliers with the necessary technological capabilities may charge premium prices, impacting TMPVL's profit margins. Downstream: Negative implications: With more players entering the market and offering low-emission vehicles at more competitive prices, TMPVL might lose market share. Positive implication: TMPVL could become successful in newer market segments.

Sr . 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)
			<p>Downstream (Medium term): From a consumers' perspective, low-emission vehicles should be accessible and easy to adopt. The shift also provides an opportunity for TMPVL to access new markets and segments by offering products that align with consumers' and regulators' expectations.</p> <p>Own Operations (Long term): The shift in technology towards low-emission vehicles could affect the current workforce, potentially rendering some skills obsolete. There will be a growing need for expertise in battery manufacturing and assembly. Employees may require retraining to manage new materials and processes linked to battery technology.</p>		<p>Own Operations: Negative implications: This risk is anticipated to negatively affect TMPVL's finances due to a shortage of necessary technological skills which can slow down innovation and the development of new products or services.</p> <p>Positive Implications: This opportunity is anticipated to positively influence TMPVL's revenue. A workforce with adaptive technological skills can drive faster innovation, enabling TMPVL to develop new products and services that meet market.</p>
10	Biodiversity and Ecosystems- Land-use change, fresh water-use change, and sea-use change	Risk and Opportunity	<p>Upstream and Downstream (Medium term): Failure to comply with land-use change and water use regulations at dealers, service centers, and suppliers can negatively affect TMPVL. To tackle these challenges, TMPVL is exploring opportunities for collaboration with service centers, dealerships, and suppliers. These initiatives are designed to mitigate the effects of land-use change, thereby enhancing compliance and safeguarding TMPVL's reputation.</p>	<p>Own Operations: TMPVL is actively engaged in land restoration and reforestation projects. This aligns with global conservation goals and enhances TMPVL's environmental stewardship.</p>	<p>Upstream and Downstream: Positive Implications: Collaboration with service centers, dealerships, and suppliers can lead to more efficient land-use practices, enhances brand reputation leading to higher sales and expanded market share.</p> <p>Own Operations: Negative implications: Non-compliance with land-use regulations can directly affect TMPVL's financial health.</p> <p>Positive implications: Engaging in restoration and reforestation projects positions can enhance its market reputation impacting revenue. TMPVL can leverage these projects to offset its carbon footprint, potentially benefiting from carbon credits.</p>

Business Responsibility & Sustainability Report (BRSR)

Sr. 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)
			Own Operations (Long term): Tighter regulations concerning land-use change and water usage could lead to legal penalties and higher operational costs if not followed. Participating in land restoration and reforestation projects can enhance ecosystem services, including water filtration and the creation of wildlife habitats.		
11	Own Workforce - Labour practices	Opportunity	Inadequate wages and gender pay inequity can decrease employee satisfaction, increase turnover, reduce diversity and may lead to labor disputes. Implementing proactive labor practices can attract potential employees, boost morale, and enhance innovation and productivity. (Long term)	-	Positive Implications: This opportunity is projected to positively impact TMPVL's financials by boosting productivity through improved labor practices.
12	Own Workforce - Training and development	Opportunity	Neglecting investment in skills development could lead to a workforce unable to keep pace with technological progress. Cultivating a skilled and diverse team can spur innovation, enabling the Company to produce state-of-the-art products and sustain its competitive advantage. (Medium term)	TMPVL is actively implementing upskilling initiatives, including the creation of an MTech curriculum centered on ESG and AI. The Company also provides a 3-year diploma program through ITI as part of its commitment to skill enhancement. Moreover, TMPVL has introduced innovative programs to retain and nurture talent, such as a 5-year PhD program.	Positive Implications: This opportunity is anticipated to positively influence TMPVL's revenue through investments in employee training, leading to enhanced quality, innovation, and production.
13	Our Workforce – Health and safety	Risk	Failure to comply with evolving health and safety regulations can result in fines, sanctions, and legal actions. These penalties can be costly and can impact a Company's financial health. (Long term)	TMPVL complies with all safety regulations. TMPVL prioritizes comprehensive health and safety measures, including workplace safety training, and occupational safety. The Company also highlights accident investigation, to maintain a safe work environment.	Negative Implications: This risk may have a negative effect which includes fines, penalties and in severe cases imprisonment and temporary shutting down of operations.

Sr. 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)
14	Consumer and End users - Health and Safety	Opportunity	There is an opportunity to go beyond regulations and attract customers who value the health and safety features offered by TMPVL's products.		Own operations: TMPVL is recognized by consumers for the superior safety ratings of its vehicles. There is an opportunity to build on its brand perception and offer enhanced safety features to consumers, improving market share.
15	Business Conduct	Risk	<p>Downstream (Long term): Corrupt practices within dealership and service networks can expose TMPVL to significant regulatory and legal risks, which can have serious repercussions on its operations and reputation. This can lead to consumer backlash and a shift in customer preferences away from TMPVL.</p> <p>Own Operations (Long term): If whistle-blower concerns are not properly addressed, TMPVL may face regulatory, legal, and reputational risks, potentially resulting in scandals. Legal penalties can be incurred in situations involving corruption, bribery, insider trading, and other ethical violations.</p>	<p>Downstream: TMPVL provides training for dealers via online modules upon their joining. Additionally, audits and unannounced visits are conducted to ensure compliance.</p> <p>Own Operations: TMPVL has established systems and processes, such as audits and due diligence, to ensure compliance. The Company also conducts regular training sessions for its employees on topics related to bribery, corruption, and other ethical issues.</p>	<p>Downstream:</p> <p>Negative Implications: This risk may have negative impact on TMPVL finances. Reputation damage and consumer backlash can affect sales and market share.</p> <p>Own Operations:</p> <p>Negative Implications: This risk could adversely affect TMPVL, as non-compliance might result in fines, and in severe cases, prosecution and temporary suspension of operations.</p>
16	Responsible investment/finance	Risk	<p>Own Operations (Medium term): ESG issues in investments can pose significant financial risks. Failing to consider ESG factors in investment decisions can damage a Company's reputation. In today's market, stakeholders are increasingly valuing sustainability, and negative perceptions can lead to reduced brand loyalty and decreased competitiveness.</p>	<p>Own Operations: TMPVL provides transparent reports on its ESG initiatives and performance to build trust with stakeholders and showcase its commitment to accountability.</p>	<p>Own Operations:</p> <p>Negative Implication: Companies that do not prioritize ESG may experience a decline in brand loyalty, leading to decreased sales and market share.</p>

Business Responsibility & Sustainability Report (BRSR)

Sr. 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)
17	Workers in the value chain – Human Rights	Risk	Upstream (Medium term): Human Rights-related issues in any tier of the supply chain can pose reputation and regulatory risks for TMPVL and its suppliers. If Human Rights concerns are not properly addressed, suppliers may face regulatory, legal, and reputational risks, potentially affecting their operations and in turn, business continuity at TMPVL.	Upstream: TMPVL periodically seeks Human rights-related information from suppliers. The Company encourages suppliers to create mechanisms for affected individuals to report human rights violations and create systems to detect and resolve the issues in a time-bound manner.	Upstream: Negative implications: This risk is anticipated to negatively impact TMPVL. Suppliers' failure to ensure human rights for their employees and workers will negatively impact on TMPVL's reputation, and in extreme cases, limit the suppliers' ability to provide services to TMPVL, affecting business continuity.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes: The management and processes disclosure related to the NGRBC principles are commonly applicable to the two entities: TMPVL and TPEML.									
1 a. Whether the companies' policy / policies cover each principle and its core elements of the NGRBCs (Yes/No).									
Audit Committee Charter	Yes			Yes					
Anti-Bribery and Anti-Corruption Policy	Yes			Yes			Yes		
Dividend Distribution Policy	Yes			Yes					
Dealer Code of Conduct	Yes			Yes					
Corporate Social Responsibility Policy				Yes				Yes	
Content Archiving Policy	Yes			Yes					
Code of Corporate Disclosure Practices	Yes			Yes					
Privacy Policy	Yes			Yes	Yes				Yes
Environmental Policy		Yes		Yes		Yes			
Environmental Procurement Policy		Yes		Yes		Yes			
Policy for Determining Material Subsidiaries	Yes			Yes					
Guidelines for Tata Companies on Board Effectiveness	Yes			Yes					
Policy on Related Party Transaction	Yes			Yes					
Whistle Blower Policy	Yes			Yes					Yes
Quality Policy				Yes					Yes
Tata Code of Conduct	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Tata Code of Conduct For Non-Executive Directors and Independent Directors	Yes			Yes					
Sustainability Policy		Yes		Yes		Yes			
Supplier Code of Conduct	Yes	Yes	Yes	Yes	Yes	Yes			
Safety and Health Policy			Yes	Yes					
Remuneration Policy for Directors, Key Managerial Personnel and Other Employees	Yes			Yes					
Climate Change Policy		Yes		Yes		Yes			

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 service 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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
b. Has the policy been approved by the Board?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies	<p>The Policies covering the NGRBC principles are available on the Company's website and following weblinks</p> <p>https://www.tatamotors.com/corporate-responsibility/governance/</p> <p>https://www.tatamotors.com/wp-content/uploads/2026/02/TCoc2015.pdf</p>								
2 Whether the entity has translated the policy into procedures.	<p>Yes, all the policies have been translated into actionable procedures, currently undergoing implementation across different phases. The Company follows a systematic, multi-tiered approach to review performance. The Factory Implementation Committee at the first level, followed by plant level Apex Committee/Sub-Committee followed by Business Unit ('BU') Councils and overseen by the respective committees of the Board.</p>								
3 Do the enlisted policies extend to your value chain partners?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4 Name of the national and international codes / certifications / labels / standards adopted by your entity and mapped to each principle	<p>The Environmental Policy, Safety & Health policy and Quality policy are aligned with the requirements of international standards ISO 14001, ISO 45001 and IATF 16949. TMPVL follows GRI Standards to disclose on its material topics in the Integrated Report, which is also mapped against principles of United Nations Global Compact ('UNGC') and Sustainable Development Goals ('SDGs'). The Company voluntarily discloses to S&P Global Corporate Sustainability Assessment (CSA).</p> <p>The IT systems are ISO 27001 compliant, and the Company is updating our procedures as per General Data Protection Regulation (GDPR) and the Digital Personal Data Protection Act, (DPDP) 2023.</p>								
5 Specific commitments, goals and targets set by the entity with defined timelines	<p>In the Company, sustainability is central to our vision of delivering responsible mobility solutions. Guided by Project Aalingana, the Company is committed to building a future that is environmentally resilient, resource-efficient, and aligned with global sustainability imperatives. The strategy is anchored in three key pillars – Net Zero, Circular Economy, and Nature & Biodiversity – supported by a value chain approach that integrates sustainability across every aspect of our operations.</p> <p>The Company has set internal goals and targets on each of these principles, with a few listed below. In line with Principle 6, the following commitments have been made:</p> <p>1. Net Zero: Driving a Low-Carbon Transition</p> <p>Accelerating transition toward a low-carbon future through a science-based approach to achieve our commitments stated under Project Aalingana.</p> <p>The ambition is to achieve Net Zero emissions across our passenger vehicle portfolio by 2040, supported by:</p> <ul style="list-style-type: none"> • Product Transformation <ul style="list-style-type: none"> • Transitioning to a zero-emission passenger vehicle portfolio by 2040. • Adopting a science-based approach to emissions reduction aligned with global best practices. • Decarbonizing Operations <ul style="list-style-type: none"> • Sourcing 100% renewable electricity across operations by 2030. • Value Chain Engagement <ul style="list-style-type: none"> • The Company has internally set targets for its supply chain to reduce embodied emissions through targets on percentage improvement in renewable energy and percentage increase in circular inflow, driven by our AIKYAM lighthouse projects. <p>Through these initiatives, the Company aims to significantly reduce its carbon footprint while enabling sustainable mobility for its customers.</p>								

Business Responsibility & Sustainability Report (BRSR)

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	<p>2. Pioneering Circular Economy</p> <p>The Company is embedding circularity across its operations to minimize resource consumption and eliminate waste through a systemic approach.</p> <p>Framework Deployment</p> <p>Implementing the TATVA framework to drive circular economy principles across the value chain. By rethinking resource use and lifecycle management, the Company is working to create a closed-loop system that maximizes efficiency and minimizes environmental impact.</p> <p>The Company is setting product-level targets focused on reducing embodied emissions and increasing circular inflow through higher recycled content, aligned with our broader Net Zero objectives. In parallel, The Company is also working on opportunities to enhance revenue generation through interventions linked to lifetime optimization, including initiatives that extend product life, improve reuse, refurbishment, and enable circular value creation across the product lifecycle.</p> <p>Additionally, the Company is in the process of setting revenue-based KPIs to maximize opportunities from utilization optimization.</p> <p>Operational Circularity Goals</p> <ul style="list-style-type: none"> • Achieving Zero Waste to Landfill by 2030. • Becoming Water Neutral by 2030. • Becoming Water Positive by 2040. 								
	<p>3. Preserving Nature and Biodiversity</p> <p>While the Company has a rich legacy of creating water body-based ecosystems around its plants, which nurture a wide variety of flora and fauna, it intends to take this forward with a more scientific approach and aspires to become a catalyst for transformative change on this subject.</p> <p>We have divided our targets into three key themes:</p> <ol style="list-style-type: none"> 1. Within Operations - The Company taken a strategic decision to enhance and enlist natural habitats in and around our operations under the OECM framework. 2. Within our value chain – Targets to be driven through Science Based Targets for Nature. 3. Beyond the value chain – Three flagship projects: <ol style="list-style-type: none"> a. Project Maximus b. Central Asian Flyway c. Go Green 								
6 Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met	<p>Performance on goals on each of the principles is reviewed periodically by various Committees led by the Management and Board of Directors. A few of them are detailed below:</p> <p>1. Net Zero: Driving a Low-Carbon Transition</p> <p>(i) The Company continues to shape India’s clean mobility journey across electric and low-emission technologies. The EV portfolio has evolved from accessible to aspirational, beginning with the Punch.ev on the acti.ev platform, followed by the Curvv.ev and the premium Harrier.ev with all-wheel drive capability. The upcoming Sierra.ev will further strengthen our electric SUV lineup, as the Company commits to launching five new EVs by FY30.</p> <p>Beyond electrification, the Company is advancing cleaner mobility through innovative iCNG technology, including twin-cylinder architecture, India’s first CNG AMT, and the turbocharged Nexon iCNG. Today, our iCNG portfolio spans multiple models, offering practical low-emission alternatives across segments.</p> <p>Growing EV and iCNG portfolio has contributed to a measurable reduction in fleet CO₂ emissions, with Tata.ev vehicles collectively covering billions of kilometres and displacing significant emissions.</p> <p>The Company is also catalysing India’s charging ecosystem through Open Collaboration 2.0, targeting 400,000 charging points by 2027, including a nationwide fast-charging network developed with key partners—accelerating EV adoption at scale.</p>								

Business Responsibility & Sustainability Report (BRSR)

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	
Governance, leadership and oversight										
7	<p>Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)</p> <p>Please refer to the TMPVL's MD & CEO's message, which is part of the Integrated Annual Report.</p>									
8	<p>Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</p> <p>Mr. Shailesh Chandra, Managing Director and Chief Executive Officer</p>									
9	<p>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</p> <p>Yes, TMPVL has constituted various Board committees, which are responsible for and have a remit over key sustainability related policies, as below:</p> <p>The Corporate Social Responsibility and Safety, Health and Sustainability ('CSR & SHS') Committee of the Board formulates and recommends the CSR policy to the Board and monitors CSR budget, activities and expenditure. The Committee of the Board also reviews the Company's Environment, Social and Governance (ESG) performance and oversees the implementation of relevant policies and strategies. The Board takes a holistic approach to safety, health, and sustainability in all decision making processes while providing clear direction to the Company in executing these functions.</p> <p>The Stakeholders' Relationship ('SRC') Committee of the Board evaluates the statutory compliances and services concerning dividend payments, security holders, and performance of the Registrar and Transfer Agents.</p> <p>The Risk Management ('RM') Committee of the Board supports the Board in directing the risk management process, the controls and risk tolerance including strategic, financial, operational, sectoral, sustainability (Environment, Social and Governance) related risks, information & cyber security and compliance risks. It makes recommendations related to risk mitigation and reviews the Company's risk governance system.</p>									
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)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
a	Performance against above policies and follow up action	<p>The Company follows a systematic, multi-tiered approach to review the SHS performance. The Factory Implementation Committee is the first level (monthly), followed by plant level Apex Committee/Sub-Committee (monthly) followed by Business Unit ('BU') Safety & Health Council and Sustainability Council (monthly) and finally by the SHS Committee of the Board (3 to 4 times in a year).</p> <p>The Company has in place a vigil mechanism as defined in the Whistle-Blower Policy which provides a formal mechanism for all Directors and employees of the Company to approach the management of the Company (Audit Committee in case where the concern involves the Senior Management) and make protected disclosures to the Management about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct or Ethics policy. RM Committee of the Board frames, implements, monitors and review the Risk Management plan and ensures its effectiveness.</p> <p>Through an Enterprise Risk Management Program, the business units and the corporate functions address their short term, medium term and long terms risks. The Audit committee has an additional oversight on the financial risks and controls.</p>								
b	Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	<p>The Company complies with the statutory requirements as applicable.</p>								

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11 Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? If Yes, provide name of the agency.	The implementation of the Tata Code of Conduct ('TCoC') and other policies are reviewed through internal audit function/ Ethics Counsellor. External assessment through the Tata Business Excellence Model ('TBEM') reviews the implementation of all the Company policies. Any opportunities for improvement are addressed through implementation of TBEM action plan. The Quality, Safety & Health and Environmental policies are subject to internal and external audits as part of certification process.								

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

N.A

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Section C: 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	% of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	2	1. Leadership Trails 3.0 2. Director's Training Program	100
Key Managerial Personnel (KMP)	2	1. Leadership Trails 3.0 2. Prevention of Sexual Harassment at Workplace (POSH) - Scenario Based Refresher Module	100
Employees other than BoD and KMPs	656	1. Hazard Identification and Risk Analysis (HIRA) 2. Job Safety Analysis 3. Safety Management Fundamentals 4. Fire Safety Management Standard 5. Six Sigma Green Belt (SPS Intermediate) - Phase 1 6. AI-ML for Operations 7. Art of Data Storytelling- Dashboards Using Excel 8. Chemical Safety Training 9. Cost Analysis & Negotiation Skills 10. Machine Guarding Standard 11. Cybersecurity Implementers Training 12. Excel Mastery: Intermediate to Advanced 13. Sustainability Champion Program 14. Generative AI for Sustainability 15. Food Safety Auditor Program 16. Functional Safety Management for P&SQ 17. AspiHER: Women's Leadership Program 18. POSH at Work (TMTC) 19. Cyber Security Awareness 20. NPI (New Product Introduction) Gen4 Process 21. Anti-bribery and anti-corruption policy e-learning module	53
Workers	129	1. First Aid Assistant Training 2. Fitness Training 3. Green Shift: Achieving Zero Waste to Landfill 4. Hazard Identification Risk Assessment (HIRA) 5. Hot Work and Gas Cutter 6. Orientation to Automobile Electrical & Electronics 7. Orientation to Connected Electric Shares Safe (CESS) 8. Paint FST Training 9. Induction Training (TCoC & POSH) 10. Prevention of Sexual Harassment (PoSH) 11. Sign Language (ISL) Workshop	100

Business Responsibility & Sustainability Report (BRSR)

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

Nil

Note: In 2014, the Competition Commission of India ('CCI') held that the automobile manufacturers, including the Company, had engaged in anti-competitive practices and imposed a penalty of 2% of the Company's total turnover in India. The Company was ordered to pay a penalty of ₹ 1,346 crore within a period of 60 days of the receipt of the order. The Company challenged the order of the CCI on constitutional issues, and the same is pending before Supreme Court as of FY 2025-26.

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.

Not Applicable

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

Yes, the Company has adopted the TCoC and are steadfast in their commitment to uphold professionalism, fairness, and integrity in all aspects of their business operations and relationships, regardless of where they operate. The Policy is available on the Company's website at

<https://www.tatamotors.com/wp-content/uploads/2026/02/TCoC2015.pdf>

Furthermore, the Company is dedicated to implementing and enforcing robust procedures to combat bribery and corruption. Our stance on bribery and corruption is unequivocal—we maintain a zero-tolerance policy. To underscore this commitment, the Company has developed an Anti-Bribery and Anti-Corruption Policy, which delineates our core principles and comprehensive procedures designed to prevent any involvement in bribery, facilitation payments, or corrupt practices.

In addition to these measures, the Company conducts regular training sessions and awareness programs for employees and other stakeholders on matters pertaining to Anti-Bribery and Anti-Corruption protocols.

The Policy is available on the Company's website at:

https://www.tatamotors.com/wp-content/uploads/2026/03/PV-Anti-Bribery-and-Anti-Corruption-Policy_TMPVL.pdf

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

	FY 26	FY 25
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

	FY 26		FY 25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NA	NIL	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NA	NIL	NA

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.

No fines / penalties / actions were imposed by regulators/ law enforcement agencies or judicial institutions on cases related to corruption and conflicts of interest was imposed on TMPVL .

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

	FY 26	FY 25
Number of days of accounts payable	66	58

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 26	FY 25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases*	-	-
	b. Number of trading houses where purchases are made from*	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses*	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	67%	72%
	b. Number of dealers / distributors to whom sales are made	321	312
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	13%	14%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	40%	53%
	b. Sales (Sales to related parties / Total Sales)	24%	23%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	86%**	5%**

*TMPVL purchases directly from Supply Chain Partners and Purchase transactions do not involve any trading houses.

**Ratio is not comparable due to composite Scheme of Arrangement during the current year

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programs
1 Sessions on Sustainability for Supply Chain Partners – 7	Principle 2: Circularity Principle 3,5: Human Rights, Safety Principle 6: Net zero, Water Management, Waste Management, Biodiversity	92*
2 Sessions on Sustainability for Dealer Partners – 15	In FY2025-26, the training approach evolved to be more strategic and implementation-driven, closely aligned with the Company's sustainability ambitions. The programs focused on the Channel Partner Sustainability Framework and its on-ground execution, including the development of sustainable/model outlets, adoption of renewable energy-enabled outlets, and awareness on key initiatives such as water neutrality and zero waste to landfill. Additional emphasis was placed on strengthening health and safety practices, promoting gender diversity and inclusion, enhancing corporate governance standards, and enabling dealer-led sustainability committees to drive ownership and accountability at the dealership level	85**

*As a percentage of Purchase Value from Supply Chain partners

**As a percentage of Sales Revenue from Channel Partners

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? If Yes, provide details of the same.

Yes, the Company has a process in place which is governed by the "Tata Code of Conduct for Non-Executive Directors and Independent Directors" of TMPVL. Web link to the same is: <https://www.tatamotors.com/wp-content/uploads/2026/02/TCoC2015.pdf>

Business Responsibility & Sustainability Report (BRSR)

Section C: 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.**

	FY 26 (%)	FY 25 (%)	Details of improvements in environmental and social impacts
Total R&D expenditure	-	-	The R&D expenditure and Capex towards specific technologies aimed at improving the environmental and social performance of products and processes have been identified and compiled in line with the eligible activities and substantial contribution criteria prescribed under the European Sustainability Taxonomy. Note: R&D and Capex Investments towards product Sustainability, particularly in zero-emission products and battery electric vehicle technologies, are being undertaken through TPEML, the Company's wholly owned subsidiary. Further details on the key initiatives, technology advancements, and resulting improvements in environmental and social impacts are provided in the "Technology Absorption, Adaptation and Innovation" section under Annexure-3 of the Board's Report.
Total Capex	1	5	

2. **Does the entity have procedures in place for sustainable sourcing? If Yes, what percentage of inputs were sourced sustainably?**

The Company is driving a transformative shift to establish itself as a leader in Sustainable Mobility. Understanding the crucial role of the supply chain in this transition, the Company introduced the 'Sustainable Supply Chain Initiative' in 2017, followed by the launch of 'AIKYAM,' a collaborative platform, in 2023.

As part of this initiative, the Company has developed a comprehensive framework that includes a Value Chain Supplier Code of Conduct, Sustainable Procurement Policy, and Sustainability Guidelines for Suppliers. These guidelines cover key areas such as governance, legal compliance, management system certification, transparency and reporting, occupational health and safety, labor rights, and human rights. By setting these standards, the Company aims to foster responsible business practices among our suppliers and partners. Manufacturing Site Audit questionnaire is updated to include a sustainability pillar, which ensures that any new supplier is scrutinized on sustainability as well.

To ensure effective implementation, the Company has established strong oversight mechanisms for our supplier ESG program. The highest decision-making body, the Executive Committee Members, along with the Chief Purchasing Officer, is responsible for monitoring and guiding this critical aspect of our sustainability strategy.

Additionally, the procurement processes are continuously reviewed to align with the Value Chain Supplier Code of Conduct and prevent any potential conflicts with our ESG commitments. This ongoing evaluation ensures that every stage of the procurement strategy remains in sync with our sustainability goals.

The Company conducted thorough assessments of its suppliers to measure their compliance with ESG standards, providing valuable insights into their environmental and social performance. This year, the Company kicked off ESG assessments for its suppliers through the Digital portal "Prakriti". Today, Prakriti enables structured ESG data collection across Tier I suppliers, enhances insight generation, and sharpens prioritization of action areas. Recognizing the importance of internal stakeholders, extensive training is provided to our procurement teams and relevant personnel. Expanding this initiative further, the Company introduced the Value Chain Code of conduct and revised the Channel Partner Sustainability Guidelines in 2025 to help channel partners enhance their sustainability practices. These guidelines, along with ESG performance assessments, ensure alignment with the broader sustainability vision.

Digital assessments through Prakriti have been initiated for over 900 suppliers. Complete data has been received covering 65% Annual Purchase Value for Passenger Vehicles.

TMPVL Suppliers Covering 68% of Annual Purchase Value have either ISO 45001 or ISO 14001 Certification.

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.**

Products post-consumer waste: As a part of end-of-life product management, the Company is continuously working on improving its product's circularity. It involves designing the vehicle for recyclability, selection of sustainable materials by

studying their environmental impact, designing vehicle assemblies / components that are easy to dismantle and providing information about the same in its products, etc.

Design for recycling approach complements the initiative on circular economy, which aims to minimize waste and reduce the negative impact. During design stage, the Company has been encouraging use of recyclable materials in the products to reduce virgin resource consumption and is actively working towards improving the product recyclability. Typically, all our vehicles are designed to achieve minimum 85 % recyclability and 90 % recoverability. As a responsible organization towards sustainability & environment, the Company is publishing dismantling information on portal named IDIS (i.e. International Dismantling information system). Dismantler can access this information for efficient recycling of non-metallic automobile parts like bumper, trim parts, dashboard etc. The Company is the first Indian OEM to publish dismantling information on IDIS portal and published the information for 11 models till date. As a part of product design stage, the Company is currently working on some of the exploratory projects to further use more of biodegradable material, recycled material and Re-refined base oil (RRBO) to enhance circularity of the product.

Operations: Manufacturing operations generate various types of wastes which are covered under various National regulations. All our Plants ensure that the management of such wastes is done in full compliance of these legal requirements as specified by the operating permits, consents, and authorizations. It received a large and diverse number of parts, components, and consumables in various forms of packaging which are discarded. These are segregated as per material type and shape and sold to re-cyclers for conversion and utilization. This ensures the sale of all flexible and rigid plastic packaging to authorized plastic waste processors for re-cycling and utilization in manufacture of new packaging material. Hazardous and Other Waste are similarly routed to authorized re-cyclers or re-processors for material recovery or to co-processing for energy recovery through cement plants. Safe disposal of specific hazardous wastes is ensured as mandated in operating Consent/Authorizations, through Government authorized Treatment Storage and Disposal Facilities. E-wastes from our Operations, comprising of electronic devices, their components, and IT assets that are discarded after their useful life or due to obsolescence, are disposed only to authorized re-cyclers. Where technically feasible, the Company is utilizing the recovered material such as reclaimed thinner, secondary paint made from paint sludge or sand from our foundries in our own manufacturing operations or in our supply chain.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity’s activities. 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.

Yes, the Company is subject to Extended Producer Responsibility (EPR) obligations under applicable environmental regulations.

The Company is registered with the Central Pollution Control Board (CPCB) as a Brand Owner/Producer and Importer and has complied with the EPR requirements for FY26.

The applicable EPR categories for the Company are as follows:

Sl. No	EPR Category
1	Plastic Waste Management Rules
2	Used oil
3	Battery Waste Management Rules
4	End-of-Life Vehicles

For FY2025-26, the Company has ensured compliance with its EPR targets primarily through the procurement of recycling certificates from CPCB-authorized third-party agencies. In addition, necessary steps have been initiated to address newly applicable EPR requirements, particularly for Used Oil and End-of-Life Vehicles (ELV).

The Company has established internal systems and processes to track, monitor, and ensure continuous compliance with EPR obligations. These systems support effective implementation of collection, transportation, and environmentally sound recycling of post-consumer waste.

Going forward, the Company remains committed to strengthening its EPR compliance framework and ensuring timely fulfilment of its obligations through a structured and transparent approach.

Business Responsibility & Sustainability Report (BRSR)

Leadership Indicators

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

The Company is actively working towards conducting LCA for representative models of ICE passenger vehicles to determine product carbon footprint.

Sr.	NIC code	Name of product / service	% of total turnover contributed	Boundary for which the life cycle perspective / assessment was conducted	Whether conducted by independent external agency	Results communicated in public domain. If Yes, provide the web-link
1		Nexon BS6		Cradle to Grave (including preventive, extensive maintenance; various end-of-life scenarios)	LCA conducted internally & verified by external agency	Yes (Covered in last year annual report)
2		Altroz		Cradle to TMPVL in gate (Excluding transportation)	No	No
3		Tiago BS6		Cradle to TMPVL in gate (Excluding transportation)	No	No
4		Tigor BS6		Cradle to TMPVL in gate (Excluding transportation)	No	No
5		Punch BS6		Cradle to Grave (including preventive, extensive maintenance; various end-of-life scenarios)	No	No
6	291	Curvv	82%	Cradle to Grave (including preventive, extensive maintenance; various end-of-life scenarios)	No	No
7		Sierra		Cradle to TMPVL in gate (Excluding transportation)	No	No
8		Harrier		Cradle to Grave (including preventive, extensive maintenance; various end-of-life scenarios)	No	No
9		Safari		Cradle to Grave (including preventive, extensive maintenance; various end-of-life scenarios)	No	No

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

Sr. No.	Name of product / service	Description of the risk / concern	Action taken
1	ICE Passenger Cars	1. Global Warming Potential - Carbon Footprint 2. Abiotic Resources Depletion 3. Acidification potential 4. Ozone Depletion potential 5. Eutrophication potential	After completion of baseline LCA calculations (Cradle to Gate) for passenger cars, hot spots contributing significant carbon emission have been identified and targets are being set to reduce the carbon footprint. For upcoming models, decarbonization and material circularity targets have been set & these targets are driven systematically to further reduce carbon footprint & abiotic resource depletion impacts. For all other impact categories, currently The Company is in phase quantifying the potential impacts & their hotspots.

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

Sr. No.	Indicate input material	FY 26 (%)	FY 25 (%)
1	Interior & Exterior Plastic Trim Parts	~4-6	~2*
2	Steel used in BIW	~11	~11*
3	Aluminium used in alloy wheels & engines	~30-40	~30-40*
4	Windshield, tailgate & door glass	~25	~25*

*As per Supplier declarations

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

	FY 26			FY 25*		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	2,278	-	-	2,270*	-
E-waste	-	401	-	-	165	-
Hazardous waste	-	-	-	-	-	-

* The FY 26 and FY 25 EPR targets for plastic waste for TMPVL have been complied with. EPR credits have been procured from a Producer Responsibility Organisation (PRO) for pre- and post-consumer packaging waste.

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

Sr. No.	Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
1	Plastic Packaging	100

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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	3,324	3,324	100	3,324	100	NA	NA	3,324	100	3,324	100
Female	372	372	100	372	100	372	100	NA	NA	372	100
Total	3,696	3,696	100	3,696	100	372	100	3,324	100	3,696	100

Business Responsibility & Sustainability Report (BRSR)

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Other than Permanent Employees											
Male	337	337	100	337	100	NA	NA	337	100	337	100
Female	71	71	100	71	100	71	100	NA	NA	71	100
Total	408	408	100	408	100	71	100	337	100	408	100

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

Category	% of Workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Workers											
Male	2,749	2,749	100	2,749	100	NA	NA	2,749	100	2,749	100
Female	2	2	100	2	100	2	100	NA	NA	2	100
Total	2,751	2,751	100	2,751	100	2	100	2,749	100	2,751	100
Other than Permanent Workers											
Male	13,425	13,425	100	13,425	100	NA	NA	13,425	100	13,425	100
Female	2,455	2,455	100	2,455	100	2,455	100	NA	NA	2,455	100
Total	15,880	15,880	100	15,880	100	2,455	100	13,425	100	15,880	100

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

	FY 26 (%)	FY 25 (%)
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.12	0.13

2. Details of retirement benefits, for current financial year and previous financial year:

Benefits	FY 26			FY 25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
Employee State Insurance (ESI)*	100	100	Yes	100	100	Yes

*The coverage percentage include only those employees and workers who are covered or entitled under ESI

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.

The Company recognizes the importance of fostering an inclusive environment where Persons with Disabilities (PWD) are not just accommodated but actively empowered. As part of our commitment to Diversity, Equity, and Inclusion (DEI), the Company is embarking on a strategic initiative to integrate PWD candidates seamlessly into our workforce. This strategy employs a multifaceted approach, encompassing proactive audits, civil works enhancements, along with parallel comprehensive sensitization programs. This approach ensures that our efforts are comprehensive and holistic, leaving no stone unturned in creating an environment conducive to the success of PWD candidates.

Proactive Audits: The Company is in the process of conducting various accessibility audits of infrastructure and buildings to identify barriers and areas for improvement in accommodating PWD candidates. These audits will be conducted in collaboration with experts in accessibility and disability rights, ensuring compliance with relevant regulations and standards like the Harmonized Guidelines and Standards for Universal Accessibility in India - 2021 released by the Ministry of Housing and Urban Affairs.

Civil Works Enhancements: To bring implementation to the insights of the audit process, the Company will initiate civil works enhancements aimed at eliminating physical barriers and creating accessible spaces for PWD candidates. This includes but is not limited to, installing ramps, accessible restroom facilities, tactile markers, and ergonomic workstations, ensuring that our workplaces are truly inclusive.

Comprehensive Sensitization Programs: The Company understands that creating an inclusive environment goes beyond physical accommodations; it requires a shift in mind-set and cultural norms. Therefore, the Company will continue conducting the ONEderful Conversations that help comprehend the various defined DEI aspects. It is a half day workshop where trained facilitators from business is driving the agenda to the last level employee. Focus is on the people managers first who have a larger span of control. Topics like unconscious bias to building awareness about self – thoughts, realizing the various layers of inclusion are all planned through an ONEderful kit. The program is aimed at raising awareness, dispelling myths, and fostering empathy among employees. Last year, the Company introduced a special program for people managers on Allyship (a dedicated experiential workshop) to experience Allyship and giving them a reckoner on how to practice allyship.

Hiring Drive in FY 26: Every location have hired PWD candidates in shopfloor and has received high positive feedback owing to their increased engagement, better business value and low absenteeism.

Underlining Message of Inclusivity: Throughout our DEI communication, the message of inclusivity was underlined, emphasizing on the intent to create an environment where every individual, regardless of ability, feels valued and respected. Our communication is a long term focused one which focuses on the intent behind our actions highlighting our commitment to diversity and inclusion as one of our foundational belief.

Readiness for Visitors and Employees: In addition to catering to our employees, the Company that the facilities are equally accessible and accommodating for visitors, including clients, partners, and stakeholders. This ensures that our commitment to inclusivity is evident not only within our workforce but also in our interactions with external parties. The Company is in the process to build a uniform experience across locations.

In conclusion, the Company is committed to fostering an inclusive workplace where PWD candidates are not just included but empowered to thrive. Through pilot implementations and inclusive communication, the Company aim to set a precedent for inclusivity in the automotive industry.

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 provides equal opportunities to all our employees and to all eligible applicants for employment. The Company follows a no discrimination policy and fosters workspaces that promote diversity and equal opportunities. Refer Section D of the TCoC. The web-link of the same is: <https://www.tatamotors.com/wp-content/uploads/2026/02/TCoC2015.pdf>

Apart from this, the Company also have an Equal Opportunity Policy established.

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

Gender	Permanent Employees		Permanent Workers	
	Return to Work Rate (%)	Retention Rate (%)	Return to Work Rate (%)	Retention Rate (%)
Male	100	98	NA	NA
Female	100	96	NA	NA
Total	100	98	NA	NA

Business Responsibility & Sustainability Report (BRSR)

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

	Yes/No, (if Yes, then give details of the mechanism in brief)
Permanent Workers	<p>Yes, the Company has a three-stage dedicated grievance redressal forum operating at various levels. These forums—Joint Shop Council (JSC), Joint Divisional Council (JDC), and Joint Management Council (JMC)—are strategically located at the Shop, Division, and Plant levels, respectively. They serve as platforms where workmen can voice their grievances, ensuring that their concerns are heard and addressed in a timely and appropriate manner. The closure of grievances is also monitored at the Plant level.</p> <p>Furthermore, for contract labour, the Company conducts Business Partner Forums to address their grievances. In addition, helpline numbers and grievance drop boxes are provided as alternate mechanisms to ensure accessibility and inclusivity in grievance redressal.</p>
Other than Permanent Workers	<p>The Company has adopted the TCoC, which outlines our commitment to ethical conduct. All internal and external stakeholders of the Tata Group are expected to operate within the framework of this Code. Training and awareness programs on the TCoC are conducted regularly for employees and relevant stakeholders.</p> <p>The Company has dedicated Human Rights and Whistleblower Policies. The Company has established a robust governance mechanism to ensure confidentiality and protect whistleblowers from harassment or victimization, including retaliation, threats, termination/suspension of service, disciplinary action, transfer, demotion, denial of promotion, or any other form of intimidation. This protection also extends to prevent any direct or indirect misuse of authority to obstruct a whistleblower’s right to perform their duties or to make further protected disclosures.</p>
Permanent Employees	<p>The Company has a well-defined process to address concerns through the Ethics Committee, which oversees due investigations.</p> <p>Oversight of the TCoC, Whistleblower Policy, and Human Rights Policy lies with the Chairperson of the Audit Committee and the Chief Ethics Counsellor. An ethics helpline is available for employees to anonymously report any ethical violations. This helpline can be accessed in the following ways:</p> <ol style="list-style-type: none"> 1. A whistleblower can report concerns via the toll-free number: 000 800 0820 251, or through the web portal: tmpv.ethicspoint.com Concerns can be submitted in multiple languages. 2. Alternatively, concerns can be submitted in writing to the Chief Ethics Counsellor or the Chairman of the Audit Committee.
Other than Permanent Employees	<p>In line with the commitment to gender inclusion and diversity, and to create a safe, fair, and just workplace, the Company has implemented a Prevention of Sexual Harassment at Workplace (POSH) Policy. The POSH framework includes several Internal Committees (ICs), along with an APEX Internal Committee that acts as an appellate body and oversees dissemination of this policy.</p> <p>The Company has developed standard guidelines to address sexual harassment, which are enforced by location or subunit-specific committees at the Plant and Regional levels. This policy covers all women associates (including permanent, temporary, contractual, and trainees), women service providers, and any woman visiting the Company’s workplace. Any form of objectionable conduct is subject to strict disciplinary action.</p>

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

	FY 26			FY 25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union(D)	% (D / C)
Total Permanent Employees	3,696	-	-	3,279	-	-
Male	3,324	-	-	2,978	-	-
Female	372	-	-	301	-	-
Total Permanent Workers	2,751	2,704	98	2,667	2,625	98
Male	2,749	2,702	98	2,665	2,623	98
Female	2	2	100	2	2	100

8. Details of training given to employees and workers:

	FY 26					FY 25				
	Total (A)	Health and safety measures		Skill upgradation		Total (D)	Health and safety measures		Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E/D)	No. (F)	% (F / D)
Employees										
Male	3,661	1,177	32	2,204	60	3,177	1,743	55	2,608	82
Female	443	115	26	246	56	346	163	47	273	79
Total	4,104	1,292	31	2,450	60	3,523	1,906	58	2,881	88
Workers										
Male	16,174	16,174	100	9,122	56	14,248	12,202	86	9,420	66
Female	2,457	2,457	100	2,457	100	2,012	1,628	81	1,740	86
Total	18,631	18,631	100	11,579	62	16,260	13,830	85	11,160	69

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

	FY 26			FY 25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	3,661	3,661	100	3,177	3,177	100
Female	443	443	100	346	346	100
Total	4,104	4,104	100	3,523	3,523	100
Workers						
Male	16,174	16,174	100	11,068	11,068	100
Female	2,457	2,457	100	1,818	1,818	100
Total	18,631	18,631	100	12,886	12,886	100

The performance of all management staff employees is managed through a performance appraisal process called LOOP. The performance management process facilitates open communication between managers and employees to clarify expectations, communicate organizational goals, provide feedback, and offer continuous coaching for improving performance. This system employs a structured cascade of balanced scorecard objectives (at Business Unit level) all the way down to individual targets, ensuring alignment across the organization. It integrates performance and leadership behavior appraisal, with rewards based on both Company performance and individual contributions. Compensation reviews consider performance, leadership behavior, and market comparisons, ultimately aiming to enhance business outcomes by defining and achieving goals effectively.

10. Health and safety management system:

a) Whether an occupational health and safety management system has been implemented by the entity? If Yes, the coverage such system?

Yes. Safety is a core value at TMPVL, driven by a zero-harm culture through an ISO 45001:2018-aligned occupational Health Safety Management System (OHSMS) and Board-level oversight by the CSR & SHS Committee. Health and safety are embedded across all verticals, ensuring a proactive, risk-managed, and healthy environment for all stakeholders.

Integrated OH&S Governance

Safety governance is led by the CSR & SHS Committee, supported by Corporate Sub-Committees and Factory Implementation Committees, ensuring consistent policy execution and workplace safety across all facilities.

Core Elements of the Safety System

Key focus areas include leadership accountability, risk management, compliance, operational control, competency development, incident investigation, contractor safety, emergency preparedness, and performance tracking.

Business Responsibility & Sustainability Report (BRSR)

OH&S Excellence Highlights

Both the plants of TMPVL i.e. Pune and Sanand are ISO 45001 certified plants. A multi-tiered governance structure with worker representation, leadership programs, updated safety standards, and models addressing emerging risks like EVs and renewable energy, strengthens the safety culture.

Contractor (Business Partner) Safety Program

Business Partner Safety Program is structured through corporate oversight. Business partners are categorized by risk, assessed via a Star Rating System and engaged through self-managed teams.

Key focus areas for FY 26

Focus on safe equipment maintenance, vehicle operations, utilities, housekeeping, and facility installations.

Leadership & Governance

- Safety Culture Leadership Model Evolved & Cascaded “We Care for Each Other”
- Deep-rooting 12 Cardinal Rules for Safety
- Leaders as Trainers’ Senior leaders are engaging & imparting training on Safety Standards

Operations & Risk

- 48 New CTS stations under monitoring in FY 26
- Strengthening of leveraging Digital & AI for S3 Controls for high risk facilities
- Deployed Video Modules for seamless training for safety critical stations
- At high-risk areas, camera-based surveillance - 1729 Camera & Sensors are placed
- Implementation of 951 Micro zone across manufacturing sites
- 244 trainers have been developed under the Train-the-Trainer initiative.

Business Partner Safety Program

- Evaluation for Star Rating linked Assessment & Bid allocation – evaluation of 104 Category-A & 174 Category-D in Q3.
- Strengthening of Self Managed Teams(SMT)- 54 SMT are rolled out covering 2700+ Business Partner Employee
- Greater mentoring of Business Partners by Site Leadership Team
- Business Partner Dignity Program- 5 Key area are identified for focused program and plants are monitoring the progress

People & Performance

- Enhanced rigor for standards deployments, 3.7 K employees are covered on new standard
- Comprehensive R&R framework in place - plant level monthly felicitation for key aspects
- Behavior based safety program to drive safety culture– 8K Employees are covered till FY 26
- Strengthening Self Directed Teams (SDTs) in all the micro zones
- Compliance and Continuous Improvement Rigorous audits and proactive safety measures ensure compliance and accountability. The Company is committed to a zero-harm future through continuous innovation and data-driven safety strategies

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

The Company uses a structured, proactive risk assessment approach to identify and mitigate hazards across routine and non-routine activities. Through continuous monitoring, advanced analytics, and worker engagement, risks are prioritized based on likelihood and severity, ensuring effective control measures.

A. Routine Hazard Identification & Risk Assessment

- Hazard Identification & Risk Assessment (HIRA): Conducted bi-annually to assign a Risk Priority Number (RPN) based on severity, likelihood, and exposure, applying the Hierarchy of Controls (elimination prioritized). All assessments are digitally recorded for real time tracking and trend analysis.
- Continuous Safety Monitoring & Audits: Safety observations, walkthroughs, and layered audits (factory, department, corporate) ensure control adherence. Performance is measured via the Proactive Safety Index (PSI), combining proactive and incident-based metrics.
- Worker Involvement: Sunrise SDT meeting, Toolbox Talks and “TAKE 2” sessions engage workers in hazard assessment before tasks. Behavior-Based Safety (BBS) observations promote safe practices.

B. Non-Routine Hazard Identification & Risk Assessment

- Job Safety Analysis (JSA): Conducted before non-routine or high-risk tasks, providing step-by-step hazard controls.
- Permit-to-Work (PTW) System: Mandatory for high-risk activities like hot work, confined space entry, electrical maintenance, work at heights, excavation, and lifting, ensuring authorization and training compliance.
- Access Control & Work Area Safety: Barricading and Lockout/Tag-out (LOTO) systems prevent unauthorized access and control hazardous energy.
- Advanced Risk Assessments: Specialized assessments like HAZOP (process safety), QRA (risk quantification), and FMEA (failure prevention) are deployed for high-risk or complex operations.

C. Emergency Preparedness & Continuous Improvement

- Regular emergency drills test response readiness for scenarios like fire, chemical spills, and gas leaks. Incident investigations use Root Cause Analysis (RCA) for continual safety improvements. AI-driven platforms like Legatrix enable real-time risk prediction and management. The Company's data-driven, evolving safety framework integrates structured assessments, digital monitoring, and worker participation to sustain a zero-harm culture across all operations.

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

Yes, the Company has robust and comprehensive processes in place for workers to report work-related hazards and to remove themselves from such risks. The Company firmly believe that a safe and healthy workplace is not just a desirable outcome, but a fundamental right for every employee. The commitment to this principle is reflected in the multi-faceted approach the Company take to hazard reporting and risk mitigation. Empowering our employees to be active participants in maintaining a safe work environment, providing them with the tools, training, and authority to identify, report, and, when necessary, immediately remove themselves from potential hazards. This commitment is not merely a policy on paper; it's a deeply ingrained cultural value, reinforced through continuous training, open communication, and a clear understanding that safety is everyone's responsibility.

I. Multiple Reporting Mechanisms for Work-Related Hazards

- Digital Safety Reporting Platform: Employees can report hazards and near-misses in real-time through a dedicated digital system (Safety Portal) integrated into the Company's safety management framework.
- Safety Observation (SO) Process: Workers identify and report unsafe acts, conditions, and near-misses for prompt corrective action.

Business Responsibility & Sustainability Report (BRSR)

- Action Employee Can Take (AECT) Program: Encourages employees to take ownership of safety by flagging and mitigating hazards proactively.
- Whistleblower Mechanism & Open-Door Policy: Ensures anonymous reporting and protection from retaliation, fostering a culture of transparency and trust.
- Self-Directed Team (SDT) & Self-managed Team (SMT) Safety Point Leaders: On-ground shop floor representatives of self-employees and Business partners lead hazard identification and reporting programs.

II. Empowering Workers to Remove Themselves from Unsafe Conditions

- Stop Work Authority (SWA): Employees have the right to immediately stop work if they perceive an imminent risk to health and safety.
- Escalation Procedures: Workers can escalate unresolved safety concerns to safety officers, supervisors, or the site SHE team for immediate intervention.
- Joint Safety Committees: Employee representatives actively participate in safety governance, risk assessments, and hazard control initiatives.
- Incident Investigation & Corrective Actions: Every reported hazard undergoes root cause analysis (RCA) and triggers corrective and preventive actions with follow-up audits.
- Regular Safety Training & Toolbox Talks: Employees receive continuous safety training on identifying risks, reporting hazards, and exercising their right to a safe work environment. Through this comprehensive approach, the Company fosters a safety-first culture where employees are actively involved in hazard identification, risk reporting, and workplace safety improvements.

d) Do the employees / worker of the entity have access to non-occupational medical and healthcare services?

Employees and dependents are covered under medical insurance or Company run medical benefit scheme. Health checkup facility is provided to employees and extended to enrolled dependent family members. In addition, the Company has well equipped medical center in each plant are serviced by trained doctors and medical staff. Facility of round the clock services of ambulance is also available. Wellness coaches (dietician, fitness expert and counsellors) are made available in plants and offices for guidance on various wellness aspects. Health awareness programs on different topics are arranged regularly, and family members are also part of these sessions. The Company provides "Employees Assistance Program"- a confidential, third party, free of cost counselling service for employees and dependents since April 2020.

11. Details of safety related incidents:

Safety Incident / Number	Category*	FY 26	FY 25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.08	0.08
	Workers	0.18	0.17
Total recordable work-related injuries	Employees	18	11
	Workers	8	7
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

*Safety KPIs do not cover non manufacturing locations (regional and corporate offices)

**For safety metrics "employees" include complete workforce (all employees & workers) on payroll with TMPVL while "workers" consist of the third-party contractual workforce, business partners, visitors and vendor truck drivers.

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

The Company is committed to a safe, healthy, and sustainable workplace through a robust safety management system, risk mitigation strategies, and continuous improvement. Integrating ISO 45001 standards, digital tools, predictive analytics, and strong governance, the Company promotes a zero-incident culture across manufacturing, research, supply chains, and business partner ecosystems.

Key elements include:

- Robust Governance & Oversight with OH&S system integration and leadership accountability
- Risk-Based Operational Safety Programs (CTS Stations, BBS initiatives)
- Contractor Safety Management across supply chains
- AI & Digital Safety Interventions for real-time risk monitoring
- Employee Health & Well-being Programs
- Reward & Recognition for safety excellence
- 2nd Party Safety & Health Audits to ensure continuous improvement

A. Robust Governance & Oversight Tata Motors Passenger Vehicles Limited embeds a multi-tiered OH&S governance structure:

- SHS Board Committee (chaired by independent director) reviews safety quarterly.
- SHS Council (Chaired by Managing Director) aligns corporate and plant-level initiatives
- Operation Safety Council (chaired by Vice-President -Operation)
- Plant SHE Apex (Chaired by Plant Head) aligns corporate and plant-level initiatives.
- Factory Implementation Committees (FICs) ensure execution at ground level.

Leadership for Zero Harm:

- 8 leadership behaviours promoted across forums
- Safety Culture Model and revised Safety Standards (EVs, Hydrogen, LNG, rooftop solar system) adopted

B. Operations and Risk Mitigation

Critical to Safety (CTS) Stations:

- 313 CTS Stations focus on hazard elimination using engineering and administrative controls.
- Sustaining Safety Controls through SDCA Cycles
- The Company follows SDCA (Standardize, Do, Check, Act) cycles to sustain safety measures:

Control Type Interventions Implemented:

- S1 Controls (Administrative/People Controls)- 1434 measures strengthening procedural discipline
- S2 Controls (Engineering Controls)- 1699 interventions for risk mitigation
- S3 Controls (Elimination/Substitution/Fail-Safe)- 821 high-impact measures eliminating risks at the source

C. Behavior-Based Safety (BBS)

Enhancing safe practices and eliminating unsafe behaviors. 8K employees undergone BBS training

D. Business Partner (Contractor) Safety Program: Focus Areas for FY 26

The Company has identified high-risk, high-value contract services across plant locations, focusing on targeted hazard analysis, risk mapping, and implementation of administrative and engineering controls in the following areas:

1. End to End Canteen Operation (Food/Groceries unloading & movement, food preparation and food waste disposal)

Business Responsibility & Sustainability Report (BRSR)

2. Movement of vehicle from roll out to dispatch (IFLT, SFLT to Dispatch)
3. Movement and handling of materials & aggregates inside the shop
4. Operation & Maintenance of ETP, STP & WTP
5. Hazardous & non-hazardous waste management (from generation to disposal)

Key Initiatives under the Business Partner Safety Program:

These initiatives reinforce the Company's Zero Harm commitment, ensuring contractor safety through structured governance, risk-based assessments, and self-managed accountability mechanisms. The Business Partner Safety Program has been formulated with six key levers to enhance contractor safety and compliance:

- **Business Partner Risk Categorization:**
 - o Based on risk level and nature of work, leveraging benchmarking from Tata Group Company.
 - o Four risk-based categories have been defined.
- **Star Rating System Implementation:**
 - o Benchmarking and categorizing business partners based on risk assessment outcomes.
 - o 278 Business Partners have undergone Star Rating Assessment, all achieving a rating of 3 stars or above.
- **Deployment of Self-Managed Teams (SMTs):**
 - o 54 SMTs initiated across plant locations to strengthen contractor safety management.
 - o Empowering business partners to drive safety performance autonomously.

E. AI & Digital Interventions for Safety

- AI-driven safety initiatives in partnership with Tata group companies at Plants to analyze PPE adherence.
- 10 AI-based projects with a focus on Safety on critical equipment.

F. Employee Health & Well-being Initiatives

The Company prioritizes employee health through structured wellness programs and medical interventions, including:

- Annual health screenings & medical check-ups to monitor workforce health.
- Fitness and lifestyle programs, including ergonomic assessments and weight management plans.
- Industrial hygiene and exposure monitoring to assess potential workplace hazards.
- Employee Assistance Programs (EAPs) for mental health and work-life balance.

G. People & Performance – Reward & Recognition Culture

The Company fosters a safety-driven culture through structured reward and recognition programs:

- Recognition & Incentives:
 - o Spot Awards for exceptional safety contributions.
 - o Best Self-Directed Teams & Safety Point Leaders.
 - o Safety Competitions at plants/Workshop/Depot and corporate levels.
- Quarterly Business Partner Safety Rewards Program across all plants.
- Train-the-Trainer Program: Developing new trainers to strengthen safety leadership.

H. 2nd Party Corporate Safety & Health Audit:

As part of TMPVL's commitment to fostering a world-class safety culture, the 2nd Party Corporate Safety & Health Audit plays a crucial role in ensuring compliance, continuous improvement, and operational excellence across all manufacturing plants and business units. The audit process follows a structured approach aligned with corporate standard and procedure (S&P) subcommittee and audit protocols, providing an independent assessment of workplace safety standards, risk mitigation strategies, and the effectiveness of key safety programs.

FY 2025-26 audit cycle focused on three critical safety standards selected based on risk levels and incident history, as well as a defined audit frequency of three years. The selected standards are:

- EPP- Emergency Planning and Preparation
- JSA- Job Safety Analysis
- MH- Material Handling

The audit teams, consisting of Cross-Functional Teams (CFTs) from various plants, led by Plant S&P Sub-Committee Heads, FIC Heads, Standard Champions, Safety Officers, and Broad-Based Safety (BBS) Standard Champions. These teams conduct detailed assessments evaluate the implementation of safety measures, identify areas for improvement, and reinforce best practices. The audit findings are presented at the Corporate Standard and Procedure (S&P) Subcommittee and subsequently at the SHS Council for review and action planning. The insights gathered drive corrective and preventive actions (CAPA), enhance Business partner safety management, and strengthen leadership engagement in safety governance. Through comprehensive governance structures, risk-based programs, digital safety interventions, and employee well-being initiatives, the Company continues to drive a safe and healthy workplace, reinforcing its commitment to Zero Harm and safety excellence.

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

	FY 26			FY 25		
	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	Nil	NA	Nil	Nil	NA
Health and Safety	Nil	Nil	NA	Nil	Nil	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	100
Working Conditions	100

Internal inspections play a crucial role in maintaining and enhancing safety standards at the Company. The Company conducts first-party audits every month, where every Factory Implementation Committee (FIC) thoroughly examines all 16 safety standards to ensure compliance and identify areas for improvement. Additionally, second-party audits are conducted monthly for one standard by cross FIC within the plant, and five safety standards annually by cross-location teams.

The Company prioritizes independent external verification of health, safety, and well-being through BIS 14489 EHS audits. These audits assess the organization's environmental health and safety (EHS) programs to ensure compliance with regulatory standards and promote a safe work environment. The EHS department plays a crucial role in preparing the workplace and staff for audits, ensuring the effectiveness of the EHS management system.

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

At TMPVL, safety is a top priority across the entire value chain, ensuring the well-being of employees, suppliers, contractors, and logistics partners. The Company implements rigorous risk mitigation strategies, digital safety tools, and capacity building initiatives to create a resilient safety ecosystem.

Business Responsibility & Sustainability Report (BRSR)

Key Safety Programs for Supply Chain Partners

- Defensive Driver Training to reduce road incidents.
- Authorized Drivers Only Policy to restrict vehicle operation to certified personnel.
- Daily Work Management (DWM) to ensure structured planning and task allocation.
- Safety Committees & Employee Engagement to promote safety improvements.
- Safety Champions Program to empower employees to lead safety initiatives.
- Monthly Safety Audits & Compliance Checks to identify gaps and implement corrective actions.
- Knowledge Sharing & Best Practices to spread successful safety initiatives.
- Digitalization & Innovation in Safety We leverage digital tools and technologies to enhance safety:
- Supplier Safety Dashboards for real-time safety compliance tracking.
- AI-Based Safety Monitoring to identify potential hazards.
- Contractor Safety Management System for strict adherence to safety guidelines.

Key Safety Programs for Supply Chain Partners

- Safety Audits and Risk Assessments to ensure compliance with TMPVL's standards.
- Digital Safety Integration includes remote monitoring and IoT-enabled hazard detection.
- Standardized Safety Practices: Supplier Safety Code of Conduct and mandatory ISO 45001 certification.
- Process & Engineering Controls: Automating logistics and material handling processes, digital Lockout-Tagout (LOTO) systems for enhanced machine safety.
- Training Initiatives: Digital and classroom-based training, behavior-based safety programs, and workshops.
- Incident Reporting and Monitoring: Structured reporting system and performance reviews, with incentive programs for top-performing suppliers.

Impact and Outcomes

- Enhanced compliance across partners.
- Significant reduction in safety incidents within the supply chain.
- A stronger safety culture extending beyond TMPVL's direct operations.
- Business Partner (Contractor) Safety Program Key components include:
- Risk-Based Categorization: Four defined categories for business partners.
- Star Rating System: 383 Business Partners have undergone Star Rating Assessment, all achieving a rating of 3 stars or above.
- Self-Managed Teams (SMTs): 169 SMTs foster independent safety governance.
- Operational Safety focused on high-risk contract services such as: Equipment Maintenance, Vehicle Movement, Utilities Maintenance, Housekeeping, Equipment Installation.
- Control measures include: 305 Administrative Controls and 131 Engineering Controls to ensure safety.
- Continuous incident analysis and safety improvements.
- Digital innovation for enhanced risk management.
- Extending safety focus to value chain partners for a sustainable ecosystem.

By implementing these safety interventions, the Company reinforces its commitment to creating a zero-harm workplace and a safer future for all stakeholders.

Leadership Indicators

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

- A. Employees – Yes
B. Workers – Yes

Yes, the Company extends life insurance and compensatory packages to staff employees in the event of death or on medical grounds (Permanent Disability). These benefits include financial assistance schemes such as the Parivar Suraksha Yojana (PSY), Seva Nidhi Yojana (SNY), Adarsh Nidhi Yojana (ANY), Employee Mutual Benefit Fund (EMBF), Employee Contribution Benefit Scheme (ECBS), Jeevan Ratan Kalyan Yojana (JRKY), and Group Personal Accident Insurance (GPA). Additionally, there's the Corporate National Pension Scheme (NPS) for long-term financial support. The benefits extend to nominees or legal heirs and cover different locations and employee categories. Furthermore, there are family medical benefits available in Mumbai, Pune and Sanand offering medical support to spouses for a lifetime and children until they reach the age of 21.

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

	Total no. of affected employees / workers		No. of employees / workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 26	FY 25	FY 26	FY 25
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

3. Details on assessment of value chain partners:

At TMPVL, all value chain partners undergo periodic assessments to ensure adherence to health and safety practices and maintain optimal working conditions. Compliance with standards such as SA8000, OHSAS 18001, ISO 45001, and IS 14489 is actively promoted.

The Company believes that evaluating supplier performance is essential to ensure alignment with our business standards and operational excellence. The Company is committed to fostering strong partnerships by working closely with suppliers to clarify our expectations and enhance their capabilities through training, guidance, and support.

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

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

At TMPVL, safety is a top priority across the entire value chain, ensuring the well-being of employees, suppliers, contractors, and logistics partners. Implementation of rigorous risk mitigation strategies, digital safety tools, and capacity building initiatives to create a resilient safety ecosystem.

1. Risk Mitigation for Value Chain Partners:

- Defensive Driver Training to reduce road incidents.
- Authorized Drivers Only Policy to restrict vehicle operation to certified personnel.
- Daily Work Management (DWM) to ensure structured planning and task allocation.
- Safety Committees & Employee Engagement to promote safety improvements.
- Safety Champions Program to empower employees to lead safety initiatives.
- Monthly Safety Audits & Compliance Checks to identify gaps and implement corrective actions.

Business Responsibility & Sustainability Report (BRSR)

- Knowledge Sharing & Best Practices to spread successful safety initiatives.
- 2. Digitalization & Innovation in Safety We leverage digital tools and technologies to enhance safety:**
- Supplier Safety Dashboards for real-time safety compliance tracking.
 - AI-Based Safety Monitoring to identify potential hazards.
 - Business Partners Safety Management System for strict adherence to safety guidelines.
- 3. Key Safety Programs for Supply Chain Partners**
- Safety Audits and Risk Assessments to ensure compliance with TMPVL's standards.
 - Digital Safety Integration includes remote monitoring and IoT-enabled hazard detection.
 - Standardized Safety Practices: Supplier Safety Code of Conduct and mandatory ISO 45001 certification.
 - Process & Engineering Controls: Automating logistics and material handling processes, digital Lockout-Tagout (LOTO) systems for enhanced machine safety.
 - Training Initiatives: Digital and classroom-based training, behavior-based safety programs, and workshops.
 - Incident Reporting and Monitoring: Structured reporting system and performance reviews, with incentive programs for top-performing suppliers.
- 4. Impact and Outcomes These initiatives have led to:**
- Enhanced compliance across partners.
 - Significant reduction in safety incidents within the supply chain.
 - A stronger safety culture extending beyond TMPVLs' direct operations.
- 5. Business Partner Safety Program Key components include:**
- Risk-Based Categorization: Four defined categories for business partners.
 - Star Rating System: 339 Business Partners have undergone Star Rating Assessment, all achieving a rating of 3 stars or above.
 - Self-Managed Teams (SMTs): 280+ SMTs foster independent safety governance.
- 6. Operational Safety focuses has focused on high-risk contract services such as:**
- Equipment Maintenance, Vehicle Movement, Utilities Maintenance, Housekeeping, Equipment Installation. Control measures include:
 - 241 Administrative Controls and 109 Engineering Controls to ensure safety.
- 7. Culture of Safety Excellence continues to strengthen safety through:**
- Continuous incident analysis and safety improvements.
 - Digital innovation for enhanced risk management.
 - Employee well-being programs and proactive safety leadership.
 - Extending safety focus to value chain partners for a sustainable ecosystem.

By implementing these safety interventions, the Company reinforces its commitment to creating a zero-harm workplace and a safer future for all stakeholders

Section C: Principle 4 Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

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

Internal and external stakeholders have been identified that have a direct impact on the operations and working of the Company. This includes Investors & Shareholders, Employees, Customers, Communities, Suppliers/service providers, Regulators/Government, Dealers & Service centers, Experts/Academic & Research institutions, Media. For more details, refer to the Stakeholder Engagement section of the Integrated Annual Report 2025-26.

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

Stakeholder Group	Whether identified as vulnerable and marginalized group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (annually / half yearly / quarterly / others)	Purpose and scope of engagement including key topics and concerns raised during such engagement
1 Investors & Shareholders	No	Investor meets, investor calls, press releases and mail updates, email support for investor queries.	Quarterly engagement post results. Annual engagement at AGM. Investor meetings on request	Timely business updates and updates on material events, enhancing level of disclosures, compliances.
2 Employees	No	Team touch point, skip level meetings, quarterly town hall, accolades – rewards & recognition platform, culture survey and pulse survey, round table with senior leadership, ask me anything forums, self-directed teams	Regular engagement	Build strong employee engagement, Recognition and Rewards, building strong organisational culture, leadership development, ccess capability, union engagement
3 Customers	No	Customer meets, feedback calls, home visits	Feedback is collected regularly post customer visit to workshop. Customer meets and home visits are planned activity and being monitored on monthly basis.	Product and service-related issues
4 Regulators/ Government	No	Strategic representation and meetings with government agencies, Representation through trade bodies	Regular engagement	Obtaining permissions, licenses, clarifications, waivers, business development approvals, vendor and logistical support, recoveries as per group requirement
5 Communities	Yes	Awareness building through people friendly engagement tools like street plays and folk songs; Community meetings matching the routines and availability of the beneficiaries; Recognition and felicitation through interaction with the board members, senior leadership, Emergency/ Disaster relief activities. Related examples, Integrated Village Development related activities; need assessment, Local Governance (village health and Nutrition Committee, Village Development Committee, Water Management Committee) meetings for strengthening their operations, Water Project in and with the communities, Celebration and participation in local Community events etc.	Regular engagement	Malnutrition and other health issues, Education-related: Addressing gaps in learning levels; skilling; increasing employability, even for school dropouts; Spreading environmental awareness and facilitating plantation; Providing disaster relief

Business Responsibility & Sustainability Report (BRSR)

Stakeholder Group	Whether identified as vulnerable and marginalized group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (annually / half yearly / quarterly / others)	Purpose and scope of engagement including key topics and concerns raised during such engagement
6 Suppliers/ service providers	No	Early vendor involvement in product design and development; Structured Engagement through annual supplier conference, zonal meets and supplier council meets; Periodic interactions to drive ongoing product improvements; Supplier technology days to understand and align supplier technologies that can be deployed in the Company's products. Annual performance review of ESG parameters. Need based category buyer engagement with suppliers. Focused engagement with suppliers from Affirmative Action community.	Periodic (structured) and Need-based	Key topics discussed include product improvements, Technologies, additional demand fulfilment for semiconductors due to global demand supply deficit; commodity price inflation, ESG performance, and any other topic/concern specific to a particular supplier.
7 Dealers & service centres	No	Dealer meetings, visits, audits, dealer council, joint programmes & sustainability initiatives.	Regular engagement	Ordering complexity and turnaround time, reduction in inventory cost, timely settlement of claims, and timely support from insurance surveyors.
8 Experts/ Academic and Research Institutions	No	Collaborative need-based engagements on mutually beneficial projects, Case-based meetings	Need basis	Consistency and Maturity of process and associated protocol, of collaborating institutions; Ensuring technical, managerial and leadership alignment with customer requirement and regulatory needs.
9 Media	No	Press releases, Media Interviews, Authored articles, Quotes in industry stories Participation in media led industry forums as thought leader / guest speaker Content reused/reproduced by media basis what is published on proprietary digital assets	Company and its business related announcements supported with news releases and media interactions – As and when required • Sales Releases – Monthly • Global Sales Releases - Quarterly • Financial Results – Quarterly • Speaking on media led platforms – as and when required	Need for consistent internal and external communication to amplify key identified themes/storylines that portray the Company and its business' future readiness, leadership, talent and culture, customer centricity, contribution to nation and community

Leadership Indicators

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

The Company firmly believes in fostering continuous dialogue with our stakeholders, underscoring our commitment to transparency and accountability. Our leadership actively engages through various platforms to ensure that stakeholder feedback—whether on economic, environmental, or social matters—is thoughtfully considered and integrated into our decision-making processes.

To strengthen and formalize this engagement, the Company has established dedicated committees focused on key areas of concern:

- The CSR & SHS Committee plays a critical role in evaluating our performance across ESG dimensions. It oversees the implementation of relevant policies and strategies that drive sustainable practices across the organization. The Committee is instrumental in shaping and recommending CSR policies to the Board. It also monitors CSR budget allocations, activities, and expenditures to ensure alignment with our broader commitment to social impact and community engagement.
- The SR Committee is entrusted with monitoring statutory compliances and ensuring the smooth execution of services related to dividend payments, security holder communication, and the performance of our Registrar and Transfer Agents—enhancing trust, transparency, and service efficiency in our investor relations.

Furthering commitment to shareholder engagement, the Company provide shareholders the opportunity to interact with the full Board during the Annual General Meeting (AGM). This forum enables meaningful dialogue and helps us stay responsive to the evolving needs, priorities, and expectations of our stakeholders.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics. If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

The Company conducted a thorough materiality assessment in FY 2025-26 to pinpoint issues crucial to our value creation process. The Company engaged with both internal and external stakeholders to identify material topics which were identified by analyzing our ESG rating against various ESG frameworks. Customized questionnaires based on these topics were distributed to stakeholders and the leadership team, who rated each topic based on its impact on business and sustainability. Stakeholder responses were then prioritized as High, Medium, or Low, helping identify key material topics. Finally, Senior Management reviewed these identified topics for further action.

Further these material topics have been taken to identify establish clear and specific goals that outline what the Company aims to achieve in addressing that issue.

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

The Company's Affirmative Action (AA) Policy is specially designed to address the needs and concern of socially disadvantaged sections of the society i.e. Scheduled Castes and Tribes (SC and ST). Within the broader stakeholder group of communities, the Company's program are mainly driven towards women health and empowerment and health and education of children. The projects are implemented to ensure a regular and continuous engagement with these stakeholders with measured outcomes and impacts.

Section C: 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:

	FY 26			FY 25		
	Total (A)	No. of employees/workers covered (B)	% (B / A)	Total (C)	No. of employees/workers covered (D)	% (D / C)
Employees						
Permanent	3,696	923	25	3,177	2,122	67
Other than permanent	408	117	29	244	244	100
Total Employees	4,104	1,040	25	3,421	2,366	69
Workers						
Permanent	2,751	899	33	1,839	460	25
Other than permanent	15,880	15,880	100	11,047	10,271	93
Total Workers	18,631	16,779	90	12,886	10,731	83

Business Responsibility & Sustainability Report (BRSR)

2. Details of minimum wages paid to employees and workers:

	FY 26					FY 25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage (C)		Total (A)	Equal to Minimum Wage		More than Minimum Wage	
		(B)	% (B / A)	(C)	% (C / A)		(B)	% (B / A)	(C)	% (C / A)
Employees										
Permanent	3,696	-	-	3,696	100	3,279	-	-	3,279	100
Male	3,324	-	-	3,324	100	2,978	-	-	2,978	100
Female	372	-	-	372	100	301	-	-	301	100
Other than Permanent	408	-	-	408	100	244	-	-	244	100
Male	337	-	-	337	100	199	-	-	199	100
Female	71	-	-	71	100	45	-	-	45	100
Workers										
Permanent	2,751	-	-	2,751	100	2,659	-	-	2,659	100
Male	2,749	-	-	2,749	100	2,657	-	-	2,657	100
Female	2	-	-	2	100	2	-	-	2	100
Other than Permanent	15,880	-	-	15,880	100	3,885	-	-	3,885	100
Male	13,425	-	-	13,425	100	3,716	-	-	3,716	100
Female	2,455	-	-	2,455	100	169	-	-	169	100

3. Details of remuneration / salary / wages:

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration / salary / wages of respective category (in lacs INR)	Number	Median remuneration / salary / wages of respective category (in lacs INR)
Board of Directors (BoD)	5	120.20	3	118.60
Key Managerial Personnel*	2	220.26	-	-
Employees other than BoD and KMP	3,321	22.01	372	15.13
Workers	2,749	15.71	2	15.82

*excludes Managing Director who is also a KMP and included under BoD

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

	FY 26	FY 25
Gross wages paid to females as % of total wages	5.4	4.5

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

All our Human Resource policies and initiatives, directly or indirectly, promote the preservation and promotion of Human Rights. The Company acknowledges the upholding of human rights as a fundamental element of its business operations. The Company is committed to respecting and safeguarding the human rights of all stakeholders and addressing any adverse human rights impacts arising from its operations.

The Company has adopted a policy on Prevention, Prohibition, and Redressal of Sexual Harassment at the workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013, and the rules framed thereunder. Internal Committees are in place for all works and offices of the Company to redress complaints received regarding sexual harassment. Protection of human rights, impacts, or issues caused by business is covered under TCoC. The Company has an ethics helpline where anyone can place anonymous complaints of alleged violations.

The ethics helpline can be reached in the following ways:

1. A Whistle-blower can report his/her ethical concerns by either calling the toll-free number - 000 800 0820 251 or by accessing the web portal at 'tmpv.ethicspoint.com' or by email to ethicsofficepv@tatamotors.com Concerns can be submitted in multiple languages.
2. Written application: Concerns can also be reported in writing to the Chief Ethics Counsellor, Chairman of the Audit Committee, or other members of senior management.

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

The Company is dedicated to managing its operations with fairness and transparency, maintaining the highest levels of professionalism, honesty, integrity, and ethical conduct. In line with this commitment, the Company has implemented the TCoC, which sets forth the principles and standards that govern the actions of both the Company and its employees.

The Company also has a Whistle Blower Mechanism in place to encourage the reporting of violations of the TCoC, including human rights violations. This mechanism is governed by the Whistle-blower Policy. The whistle-blower helpline can be reached in the following ways:

1. A whistle-blower can report his/her ethical concerns by either calling the toll-free number – 000 800 0820 251 or by accessing the web portal at 'tmpv.ethicspoint.com'. Concerns can be submitted in multiple languages.
2. Written application: Concerns can also be reported in writing to the Chief Ethics Counsellor or the Chairman of the Audit Committee.

The Company has a governance mechanism in place to ensure confidentiality and protection of the whistle-blower from any harassment or victimization.

Any actual or potential breach of the TCoC, no matter how minor it may seem, is regarded as a serious concern by the Company. Upon receiving any concern, it is thoroughly investigated. The facts and evidence gathered during the investigation are evaluated by the Ethics Counsel members. If the violations are proven, the Ethics Counsellor members, in consultation with the Chief Ethics Counsellor or the Apex Ethics Committee, shall recommend the consequential action, taking into consideration the nature, gravity, and quantum of the issues noted.

The Company has a Consequence Management Policy in place, which lays down the consequences or actions to be taken in case of violation of the TCoC. Consequences for violations range from formal warnings and performance management downgrades for first instances, ultimately leading to termination or resignation.

Every quarter, an update on the summary of cases received and resolved during the quarter, and actions taken in cases where violations were noted, is presented to the Audit Committee.

The Company also has a Code of Conduct for Value Chain Partners and requires them to submit a declaration affirming their commitment to adhering to the guidelines in it. The said Code of Conduct also encompasses the protection of human rights.

In line with the commitment towards gender inclusion and diversity, and creating a safe, fair, and just workplace, the Company has the Prevention of Sexual Harassment at Workplace (POSH) Policy. The POSH setup includes various Internal Committees (ICs). In addition, an APEX Internal Committee acts as an Appellate Body and is responsible for disseminating this policy. The Company has formulated standard guidelines to address the issue of sexual harassment at the workplace. These guidelines are administered by the location/sub-unit specific committees at the local (Plant/Regions) level. All women associates (permanent, temporary, contractual, and trainees), women service providers, as well as any woman visiting the Company's workplace, are covered under this policy. Any kind of objectionable conduct is subject to disciplinary action.

Business Responsibility & Sustainability Report (BRSR)

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

	FY 26			FY 25		
	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	4	Nil	All cases resolved	1	Nil	All cases resolved
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 Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY 26	FY 25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)*	4	1
Complaints on POSH as a % of female employees / workers	0.13	0.04
Complaints on POSH upheld	4	Nil

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

- A.** In the Whistle Blower Policy, the Company has a separate section addressing the protection of whistleblowers against any unfair practices such as retaliation, threats, or intimidation involving termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like. This includes any direct or indirect use of authority to obstruct the whistleblower's right to continue performing his/her duties/functions, including making further Protected Disclosures. The identity of the whistleblower shall be kept confidential to the extent possible and permitted under law.
- B.** As part of the Prevention of Sexual Harassment at Workplace (POSH) Policy, the Company has stated that the complainant, if the charge is found valid, or the alleged harasser, if found innocent, is protected against any form of retaliation.
- C.** As part of the TCoC, the Company does not tolerate any form of retaliation against anyone reporting concerns. Anyone involved in targeting such a person will be subject to disciplinary action.

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

Yes, compliance with the TCoC is included in business agreements, contracts, and purchase orders. The Company has specific clauses related to human rights as part of the TCoC, Supplier Code of Conduct, and Dealer Code of Conduct.

10. Assessments for the year:

	% of plants and offices that were assessed
Child labour	100
Forced / involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100

The Company conducts comprehensive assessments of all its plants and offices to ensure compliance with Human Rights standards. Internal teams rigorously evaluate each facility, supported by robust checks and controls designed to identify and rectify any violations. These assessments are part of the regular ongoing reviews conducted by the senior leadership team of the Company.

Child Labour:

The Commitment to eradicating child labor is reflected in our robust systems and controls. The Company implemented stringent measures to ensure that individuals under the age of 18 are not employed within our organization. Our manpower system prohibits the onboarding of anyone below this age threshold, while our rigorous gate control procedures guarantee

that individuals under 18 are not granted access to our premises.

Forced/Involuntary Labour:

Upholding the dignity and rights of all our employees by strictly prohibiting any form of forced or involuntary labour. To reinforce this commitment, the Company ensures that all employee salaries are deposited directly into their bank accounts, eliminating any possibility of coercion or exploitation in the payment process. This practice underscores our zero-tolerance stance against forced labor in any aspect of our operations.

Sexual Harassment:

The Company maintains a steadfast stance of zero tolerance towards sexual harassment in the workplace. In compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013, and its accompanying regulations, the Company has established a comprehensive Policy on Prevention, Prohibition, and Redressal of Sexual Harassment. This policy is enforced across all our worksites and offices, and Internal Complaints Committees (ICCs) have been established to promptly and effectively address any complaints related to sexual harassment.

Discrimination at Workplace:

The Company is committed to fostering an inclusive and equitable work environment where every individual is treated with dignity and respect. The Company strictly adheres to a non-discrimination policy, ensuring that all employees are valued for their skills, contributions, and potential—regardless of factors such as gender, race, religion, or nationality.

Wages:

The Company recognizes the importance of fair and equitable compensation for our employees. The wage practices are informed by thorough market studies and are designed to comply with all relevant statutory regulations. By ensuring that our employees receive wages that are commensurate with industry standards and legal requirements, the Company upholds our commitment to providing fair and just compensation for their hard work and dedication.

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

During FY 2025–26, the Company diligently monitored its operations and identified no significant risks or concerns. However, as part of our commitment to responsible corporate practices, the Company continues to maintain a vigilant approach through ongoing monitoring and auditing of our processes.

Leadership Indicators

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

The Company is of the belief that it has upheld the basic principles of Human Rights in all its dealings. The Company regularly creates awareness among its employees on the TCoC through various training programmes educating them on the TCoC, Prevention of Sexual Harassment and Diversity and Inclusion.

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

The Company recognizes the upholding of Human Rights as an integral aspect of doing business and has implemented systems and controls to ensure the protection of Human Rights. The Company strictly prohibits the engagement of child labour, and our controls ensure that individuals below 18 years of age cannot be onboarded onto the Manpower system. The Company maintains stringent gate control measures to prevent individuals below 18 years of age from being issued gate passes.

Furthermore, the Company does not engage in forced labour practices. Salaries of all employees are deposited directly into their bank accounts, and no instances of forced labour have been observed.

The Company has zero tolerance for sexual harassment at workplace and has adopted a policy on Prevention, Prohibition and Redressal of Sexual Harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and Rules framed thereunder. Internal Complaints Committee ('ICC') is in place for all works and offices of the Company to redress complaints received regarding sexual harassment.

3. Is the premise / office of the entity accessible to differently abled visitors, as per the requirements of the Rights of

Business Responsibility & Sustainability Report (BRSR)

Persons with Disabilities Act, 2016?

In an era where inclusivity is not just a buzzword but a fundamental aspect of societal progress, ensuring accessibility for differently abled individuals within office premises has become a crucial endeavour. The Rights of Persons with Disabilities (RPWD) Act of 2016 in India serves as a guiding light, mandating measures to ensure equal opportunities and access for people with disabilities. As the Company strives to adhere to these regulations, they are presented with various strategies to enhance premise and office accessibility, especially in locations that pose unique challenges.

Understanding the Landscape: The Company is based out of from diverse locations, ranging from modern commercial spaces to heritage buildings with historical significance. Each setting presents its own set of challenges and opportunities in terms of accessibility. While some commercial locations may already boast inclusive premises due to modern construction norms or proactive measures, older buildings may require significant retrofitting to meet accessibility standards.

Assessing the Need: To embark on the journey of creating inclusive premises, the Company is kick starting comprehensive accessibility audits. These audits serve as invaluable tools in identifying barriers to accessibility and prioritizing areas for improvement. By mapping out the current state of accessibility, the Company developing a clear roadmap for action, ensuring that resources are allocated effectively and efficiently.

Implementing Solutions: Once the audit process is complete, the Company can begin implementing measures to enhance accessibility. These measures may include:

- a. **Physical Modifications:** Retrofitting entrances with ramps, widening doorways, installing handrails, and ensuring accessible restroom facilities are just a few examples of physical modifications that can greatly improve accessibility for differently abled individuals.
- b. **Technological Solutions:** The Company will also leverage technology can also play a significant role in enhancing accessibility. From automated doors and elevators to assistive devices such as screen readers and braille displays, technology can bridge gaps and empower individuals with disabilities to navigate office spaces more independently.
- c. **Training and Sensitization:** It's not just about physical infrastructure; fostering a culture of inclusivity within the organization is equally important. Providing training and sensitization sessions for employees promotes awareness and understanding of the challenges faced by differently abled individuals, fostering a more inclusive work environment.
- d. **Collaboration and Partnerships:** The Company is also leveraging collaborations and partnerships with disability rights organizations, accessibility experts, and government agencies to gain insights and support in their journey towards creating inclusive premises.

Embracing Diversity, Equity, and Inclusion (DEI): Ultimately, the pursuit of accessibility within office premises is deeply intertwined with broader efforts towards diversity, equity, and inclusion (DEI). By prioritizing accessibility, the Company not only fulfill legal obligations but also demonstrate a commitment to creating environments where every individual, regardless of ability, can thrive and contribute meaningfully.

Section C: 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:

Parameter	FY 26	FY 25
From renewable sources		
Total electricity consumption (A) (in GJ)	454,760	3,63,125
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable source (A+B+C)	454,760	3,63,125
From non-renewable sources		
Total electricity consumption (D) (in GJ)	92,442	2,01,356
Total fuel consumption (E) (in GJ)	3,04,855	2,71,239
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F) (in GJ)	397,297	4,72,596
Total energy consumed (A+B+C+D+E+F) (in GJ)	8,52,057	8,35,721
Energy intensity per rupee of turnover (GJ/ ₹) (Total energy consumption/ Revenue from operations)	0.000001478	0.000001712

Parameter	FY 26	FY 25
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (GJ/ \$) (Total energy consumed / Revenue from operations adjusted for PPP)	0.000030064	0.000035363
Energy intensity in terms of physical output (GJ/vehicle produced)	1.76	1.82
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency.	Yes, KPMG Assurance and Consulting Services LLP has provided reasonable assurance on data reported under this indicator for FY 2025-26.	

* The PPP factor has been sourced from IMF database. <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>.

**The Renewable Electricity (RE) share in our operations was 83% in FY 2025-26. The Company has been able to increase its Renewable Electricity in-house through onsite solar installations, off-site captive wind farms and through procurement of off-site wind & solar power through Power Purchase Agreements ('PPA's') and International Renewable Energy Certificates ('i-RECs'). IRECs contributed 55% to the RE share of overall electricity consumption

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? 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.

Not Applicable.

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

Parameter	FY 26	FY 25
Water withdrawal by source (in kilolitres)		
(i) Surface water	60,031	56,101
(ii) Groundwater	-	-
(iii) Third party water	9,83,354	10,78,044
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	10,43,385	11,34,145
Total volume of water consumption (in kilolitres)	10,43,385	11,34,145
Water intensity per rupee of turnover (Kilolitres/ ₹) (Water consumed / Revenue from operations)	0.0000018	0.0000023
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) * (Kilolitres/ \$) (Total water consumption / Revenue from operations adjusted for PPP*)	0.0000368	0.0000480
Water intensity in terms of physical output (Kilolitres/ Vehicles Produced)	2.15	2.47
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency.	Yes, KPMG Assurance and Consulting Services LLP has provided reasonable assurance on data reported under this indicator for FY 2025-26.	

* The PPP factor has been sourced from IMF database. <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>.

4. Provide the following details related to water discharged:

	FY 26	FY 25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-

Business Responsibility & Sustainability Report (BRSR)

	FY 26	FY 25
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-
Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? If Yes, name of the external agency	Yes, KPMG Assurance and Consulting Services LLP has provided reasonable assurance on data reported under this indicator for FY 2025-26.	

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

Yes, both Chikhali and Sanand I plants have successfully implemented Zero Liquid Discharge (ZLD) systems.

The plants are equipped with comprehensive wastewater treatment infrastructure, including Effluent Treatment Plants (ETP), Sewage Treatment Plants (STP), and Reverse Osmosis (RO) systems, ensuring that all industrial, domestic, and utility wastewater streams are treated within the premises.

Treated water is 100% recycled and reused for process applications, utilities, flushing, and horticulture purposes. No treated water is discharged outside the plant boundaries. RO permeate is reused in operations, while treated STP water supports landscaping and greenbelt development.

Both facilities operate under a closed-loop water management system, ensuring complete internal reuse of wastewater. Additionally, significant improvements in water efficiency have been achieved, including a notable reduction in freshwater consumption (e.g., ~50% reduction at Chikhali). All practices comply with applicable regulatory requirements, including State Pollution Control Board consent conditions.

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

Parameter	Unit	FY 26	FY 25
NOx	MT	73.25	59.41
Sox	MT	0.01	0.04
Particulate matter (PM)	MT	277.58	276.26
Others – Ozone Depleting Substances (ODS)	kg as CFC-11 Equivalent	34.40	36.60
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency	Yes, KPMG Assurance and Consulting Services LLP has provided limited assurance on data reported under this indicator for FY 2025-26.		

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity:

Parameter	Unit	FY 26	FY 25
Total Scope 1 emissions [#]	Metric tonnes of CO ₂ e	19,611	17,415
Total Scope 2 emissions ^{##}	Metric tonnes of CO ₂	18,232	40,663
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ / ₹	0.0000001	0.0000001

Parameter	Unit	FY 26	FY 25
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO ₂ / \$	0.0000013	0.0000025
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ / Vehicles Produced	0.08	0.13
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency.	Yes, KPMG Assurance and Consulting Services LLP has provided reasonable assurance on data reported under this indicator for FY 2025-26.		

* The PPP factor has been sourced from IMF database. <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>.

The emission factors for calculation of Scope 1 emissions are based on 2024 UK Government GHG Conversion Factors for Company Reporting Version 1.1 from DEFRA

Scope 2 GHG emissions reported are calculated based on market-based approach. The above Scope 2 numbers are after adjustments for International Renewable Energy Certificates(iRECs) purchased. For grid electricity the latest applicable CEA published grid emission factor has been used.

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

Yes, both plants have undertaken multiple initiatives aligned with the organization's Net Zero ambition to reduce Scope 1 and Scope 2 emissions.

A structured approach has been adopted, focusing on:

- Fuel conservation and electrification of thermal processes
- Energy efficiency improvements across operations
- Maximization of renewable energy adoption

At Chikhali, the plant has installed 18.95 MWp rooftop solar capacity and is progressing toward 100% renewable electricity usage by 2030 (RE100 ambition), supported by green power procurement mechanisms such as PPAs and I-RECs. At Sanand I, renewable energy adoption includes 2 MW rooftop solar, 3.2 MW hybrid renewable power and a 3.6 MW solar power procurement and similar to the Chikhali plant, supported by green power procurement mechanisms such as PPAs and I-RECs.

Overall share of Renewable electricity in total power consumption is 83% in the current financial year.

Energy Conservation (ENCON) projects are implemented across all plants and offices in a planned and budgeted manner. In FY 26, these projects resulted in a cumulative reduction of 10.20 lakh kWh of electricity consumption and a reduction of 724.15 tCO₂ of greenhouse gas emissions. Some of the major ENCON projects in FY2025-26 include:

- Compressed air retention initiatives implemented across shops, including a compressed air leakage arresting drive and shutdown of compressed air supply during B & C shifts, block closure days, and non-production days in Sanand, TMPVL.
- Optimization of both shower tester operations through VFD implementation for rainwater usage Sanand, TMPVL.

9. Provide details related to waste management by the entity:

The waste generated from operations comprises a diverse range of both hazardous and non-hazardous materials, along with scrap material. The waste management practices are governed by the Hazardous Waste Authorization issued by the respective State Pollution Control Boards where the Company operates.. Continuously, operations driven initiatives aimed at eliminating, minimizing, and recycling waste in accordance with legal regulations and available opportunities. These initiatives encompass various activities, including material recovery through authorized recyclers for items such as used oil, solvents and paint sludge. Additionally, the Company engages in co-processing hazardous waste as alternate fuel and raw material, including paint sludge, phosphate sludge, ETP sludge grinding waste, oily rags, and composting of food waste. Furthermore, the recycling of metal and non-metal scrap through authorized recyclers is ensured.

Business Responsibility & Sustainability Report (BRSR)

Furthermore, the Company is committed to achieving Zero Waste to Landfill across our operations by the end of the decade. The Company carrying this message across our value chain to our supply chain and channel partners.

	FY 26	FY 25
Total waste generated (in metric tonnes)		
Plastic waste (A)	1,075	902
E-waste (B)	41	46
Bio-medical waste (C)	1	1
Construction and demolition waste (D)	6,861	16,821
Battery waste (E)	166	33
Radioactive waste (F)	-	-
Other hazardous waste. Please specify, if any. (G)	3,418	3,231
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	58,129	56,521
Total (A+B + C + D + E + F + G + H)	69,692	77,555
Waste intensity per rupee of turnover (MT/₹) (Total waste generated / Revenue from operations)	0.0000001	0.0000002
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (MT/\$)* (Total waste generated / Revenue from operations adjusted for PPP)	0.0000025	0.0000033
Waste intensity in terms of physical output (MT/Vehicles Produced)	0.14	0.17
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	66,662 [#]	75,240 [#]
(ii) Re-used	-	-
(iii) Other recovery operations	3,023	2,122
Total	69,685	77,362
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	2	14
(ii) Landfilling	5	55
(iii) Other disposal operations	-	123
Total	7	193
Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? If Yes, name of the external agency.	Yes, KPMG Assurance and Consulting Services LLP has provided reasonable assurance on data reported under this indicator for FY 2025-26.	

* The PPP factor has been sourced from IMF database. <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>.

[#] Includes non-hazardous ferrous and non-ferrous metal and other scrap like packaging waste, plastic, rubber, glass and auto components that were sold to scrap dealers and not to the primary recyclers. Recycling data has been certified through declarations by scrap dealers who in turn sell to end-users who are secondary metallurgical industries or recyclers that convert scrap into other products.

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.

Both plants follow a comprehensive waste management framework aligned with circular economy principles.

Waste is systematically segregated into hazardous and non-hazardous streams, and further into recyclable and non-recyclable categories. All waste is managed in compliance with applicable regulatory authorizations and disposed of through approved channels such as recycling, reuse, and co-processing.

Key practices include:

- Zero Waste to Landfill approach, ensuring no waste is disposed of in landfills
- Use of Organic Waste Composter (OWC) for biodegradable waste
- Safe handling, storage, and disposal of hazardous waste through authorized vendors
- Continuous monitoring and compliance with regulatory norms

To reduce the use of hazardous and toxic chemicals, both plants have adopted:

- Substitution with safer alternatives wherever feasible
- Process optimization to minimize chemical consumption and emissions
- Increased reuse and recycling of water and materials
- Monitoring of emissions such as VOCs
- Regular audits, training, and awareness programs

These measures support pollution prevention, improved safety, and enhanced sustainability performance.

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:

None of the companies operations are located near notified ecologically sensitive areas.

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency	Results communicated in public domain	Relevant web link
Nil	NA	NA	NA	NA	NA

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, and Environment protection act and rules thereunder. If not, provide details of all such non-compliances:

All TMPVL plants fully comply with the applicable environmental laws, regulations, and guidelines set forth by regulatory authorities. No significant instances of non-compliance have been reported across any of our plants.

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilo-litres). For each facility / plant located in areas of water stress, provide the following information:

TMPVL plants are not located in water stress areas.

KPMG Assurance and Consulting Services LLP has provided limited assurance on data reported under this indicator for FY 2025-26.

Business Responsibility & Sustainability Report (BRSR)

2. Please provide details of total Scope 3 emissions and its intensity:

Parameter	Unit	FY 26	FY 25
Category 1 : Purchased goods and services ¹	tCO ₂ e	38,74,429	34,79,105
Category 3 : Fuel- and energy-related activities	tCO ₂	27,938	17,395
Category 5 : Waste generated in operations	tCO ₂ e	2,020	2,764
Category 6 : Business travel	tCO ₂	2,785	2,589
Category 7 : Employee commuting ²	tCO ₂ e	4,656	4,341
Category 8 : Upstream leased assets ³	tCO ₂	2,117	1,302
Category 11 : Use of sold products	tCO ₂ e	1,31,39,844	1,24,71,977
Category 14 : Franchises ⁴	tCO ₂	1,14,249	1,08,473
Total Scope 3 emissions	tCO ₂	1,71,68,038	1,60,87,945
Total Scope 3 emissions per rupee of turnover	tCO ₂ /₹	0.00002978	0.00003295
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency.	Yes, KPMG Assurance and Consulting Services LLP has provided limited assurance on data reported under this indicator for FY 2025-26.		

¹ Spend based method

² This includes coverage of only the employee commute through Company buses contracted by third parties at each plant location.

³ The leased assets are shared offices by TMPVL business, TPEML business and TML business. The utility expenses are shared between the entities.

⁴ The calculation methodology involves data collected on Scope 1 and Scope 2 data from 382 dealer partners and extrapolation of the average emissions for each outlet category across total Passenger vehicle network.

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

Not Applicable

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

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Identification and rectification of underground water leakages within the facility using systematic inspection methods (pressure testing, flow monitoring, and visual surveys).	A detailed underground pipeline audit was conducted to trace hidden leak points. Excavation, replacement of damaged pipeline sections, and re-sealing of joints were executed. Installation of monitoring meters to track consumption anomalies.	Significant reduction in water losses and improvement in overall water efficiency.
Biodegradable Waste Management	Installed an automated Organic Waste Composter (OWC) at Sanand-I Plant to convert all food waste into nutrient-rich compost.	The generated bio-compost is utilized for green-belt development, supporting soil health and plantation growth.
Zero Waste to Landfill (ZWL) Certification	The CII verified and certified that all types of waste—hazardous and non-hazardous—are managed through environmentally responsible routes, including recycling, reuse, and co-processing.	Ensures zero waste disposal to landfills, resulting in zero land pollution and improved environmental protection.
Water Neutrality Certification	The CII certified that the plant returns more water to nature than the total water consumed, through conservation measures, groundwater recharge, and enhanced water recycling.	Contributes to water scarcity mitigation, groundwater level improvement, and maximum internal water recycling.
Green Company Rating – Platinum Certification	CII awarded Platinum Rating under the Green Company Rating System after verification across 10 sustainability modules: Energy Efficiency, Water Conservation, Renewable Energy, GHG Management, Waste Management, Material Conservation, Green Supply Chain, Life Cycle Assessment, Product Stewardship, Environmental Innovation, and Green Infrastructure & Ecology.	Strengthens the plant’s position as a sustainable and green manufacturing facility, promoting long-term environmental stewardship.

Section C: 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: 1
- 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
1	Society of Indian Automobile Manufacturers	National

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

Name of authority	Brief of the case	Corrective action taken
	Nil	

Note: The Competition Commission of India (CCI) had passed an order in year 2011 which has been challenged and is pending for hearing. Another order passed in 2023 has been decided in favour of TMPVL but has been challenged before the National Company Law Appellate Tribunal by the complainant. Details as under:

Case title: PV Auto parts case (Complaint filed by Mr. Shamsher Kataria): In the year 2011, CCI initiated the enquiry and investigation against car manufacturers in India (including TMPVL). Finally, CCI vide its order dated 25.08.2014 held the car manufacturers of having indulged in anti-competitive practices. CCI, among other directives, imposed a penalty on TMPVL amounting to ₹1,346.46 crore. TMPVL, along with a majority of car manufacturers, challenged the order of CCI and presently there is a stay on CCI's order. Now the matter shall be listed in due course before Supreme Court for further proceedings.

Section C: Principle 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No	Date of notification	Whether conducted by independent external agency	Results communicated in public domain	Relevant Web link
Not Applicable					

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

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

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

The Company's CSR department has a community feedback mechanism across all its CSR projects. Any aggrieved individual/ groups can express their grievances through this annual exercise or on as and when required basis.

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

	FY 26 (%)	FY 25 (%)
Directly sourced from MSMEs/ small producers	6.0	5.4
Directly from within India	93.4	95.7

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on

Business Responsibility & Sustainability Report (BRSR)

a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost.

Location	FY 26	FY 25
Rural	-	-
Semi-urban	-	-
Urban	4	-
Metropolitan	96	100

Leadership Indicators

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

Not Applicable

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

State	Aspirational District	Total Spent
Andhra Pradesh	Vizianagaram, Visakhapatnam, Y.S.R. Kadapa	48,549
Arunachal Pradesh	Namsai	31,537
Assam	Goalpara, Barpeta Hailakandi, Baksa Darrang, Udalguri Dhubri	170,755
Bihar	Sitamarhi, Araria Purnia, Katihar Muzaffarpur, Begusarai Khagaria, Banka Sheikhpura, Aurangabad, Gaya Nawada, Jamui	275,531
Chhattisgarh	Korba, Rajnandgaon Mahasamund, Kanker Narayanpur, Dantewada, Bijapur, Bastar, Kondagaon Sukma	1,721,356
Gujarat	Dahod, Narmada	568,985
Himachal Pradesh	Chamba	117,510
Jammu & Kashmir	Kupwara, Baramulla	36,101
Jharkhand	Garhwa, Chatra Giridih, Godda Sahibganj, Pakur Bokaro, Lohardaga Purbi Singhbhum Palamu, Latehar Hazaribagh, Ramgarh Dumka, Ranchi Khunti, Gumla Simdega, Pashchimi Singhbhum	103,061,347
Karnataka	Raichur, Yadgir	147,970
Kerala	Wayanad	32,260
Madhya Pradesh	Chhatarpur, Damoh Barwani, Rajgarh, Vidisha, Guna, Singrauli, Khandwa	547,892
Maharashtra	Nandurbar, Washim Gadchiroli, Osmanabad	18,001,016
Manipur	Chandel	30,707
Meghalaya	Ribhoi	31,537
Odisha	Dhenkanal, Gajapati Kandhamal, Balangir Kalahandi, Rayagada Koraput, Malkangiri, Nabarangpur, Nuapada,	998,361
Punjab	Moga, Ferozpur	29,670
Rajasthan	Dholpur, Karauli Jaisalmer, Sirohi Baran	285,960
Sikkim	West Sikkim / Soreng	19,503
Telangana	Asifabad, Bhoopalapally, Bhadradi-Kothagudem	324,797
Tripura	Dhalai	57,057
Uttar Pradesh	Chitrakoot, Fatehpur Bahraich, Shrawasti Balrampur, Siddharthnagar, Chandauli, Sonbhadra	18,008,354
Uttarakhand	Udham Singh Nagar, Haridwar	17,693,679
Total	102 Districts	162,240,434

- 3 a. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized / vulnerable groups?

The Company's AA Policy clearly speaks about its commitment towards Social equity and further its commitment to enable the people from socially and marginalized communities, especially Scheduled Castes and Scheduled Tribes, by assisting them for employment opportunities and as business associates, with merit, cost and quality being equal.

- b. From which marginalized / vulnerable groups do you procure?

The Company procures materials and services from the people from socially and marginalized communities, especially Scheduled Castes and Scheduled Tribes and women.

c. What percentage of total procurement (by value) does it constitute?

₹113 crore worth of business was awarded to Affirmative Action suppliers during FY 2025-26 (0.26% of total procurement spent). In addition, as a practice preference is given to firms promoted by members of the marginalized societies, the monetary value of which is not included here.

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

None.

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

None.

6. Details of beneficiaries of CSR Projects:

CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Education	199,454	64
Employability	55,231	53
Environment	22,902	36
Health	817,428	58
Rural Development	115,111	56
Water	600,000	42
Total	1,810,126	52

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

Essential Indicators

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

The customers can raise their complaints or give feedback through multiple channels, such as: call center 24x7 toll free number, website, social media, email, letter or by directly reaching out to Channel partners (Showrooms & Workshops).

All complaints raised have a defined Turn Around Time (TAT) & escalation matrix. Call center executives reach out to customers to ensure the timely and satisfactory closure of complaints registered through any touchpoints.

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

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

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

Business Responsibility & Sustainability Report (BRSR)

	FY 26			FY 25		
	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	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Restrictive trade practice	Nil	Nil	NA	Nil	Nil	NA
Unfair trade practices	Nil	Nil	NA	Nil	Nil	NA
Other	63	3	The enquiry is in progress for the pending cases	58	Nil	All complaints have been resolved

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

	Number	Reasons for recall
Voluntary recalls	-	NA
Forced recalls	-	NA

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

Yes, the Company has a privacy policy and procedures which meet the industry standards for cyber security and data privacy. As a reputable global enterprise undergoing radical transformation, the Company prioritizes safeguarding information assets, ensuring privacy and reducing human risk through technological advancements. With awareness of the constant cyber-crime threat, efforts are directed towards minimizing information security risks while enhancing customer experiences and shareholder value. The Business Continuity Plan and Incident Response Procedure are documented and in place, supplemented by biannual DR drills for effectiveness assessment.

As an ISO-27001 certified Company, the Company has 28 Information Security Management System (ISMS) policies subject to annual review and audit, supported by the iProtect awareness campaign for employees. Customer privacy is paramount, and the Company is already working with external experts to further improve our existing policies and frameworks in light of Indian DPDP Act and learnings from EU's GDPR principles. Our privacy policy can be accessed at https://www.tatamotors.com/wp-content/uploads/2026/03/PV-Whistle-Blower-Policy_TMPVL.pdf

Cyber Security Governance

Cybersecurity governance includes a board member overseeing the cybersecurity strategy, and the executive management team, including the CISO, CDIO, CTO, and CSO, are accountable for managing cybersecurity. The Risk Management Committee (RMC), along with the Technical Committee led by the Group CFO, includes senior leadership from the Company and its IT team to manage related issues. In addition to that, the Risk Management Committee (RMC) of the Company tracks all recent happenings related to cybersecurity risks on an ongoing and periodical basis.

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 case reported till date.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches : Nil
- Percentage of data breaches involving personally identifiable information of customers : Nil
- Impact, if any, of the data breaches : NA

Leadership Indicators

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

For TMPVL, the details on products and services of the Company can be accessed on the Company's website, social media handles, and TMS app and by connecting with Customer service on 1800 209 8282, email customercare@tatamotors.com and also the following web links: <https://cars.tatamotors.com/>

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

Not Applicable

Business Responsibility & Sustainability Report (BRSR)

Annexure I – Commercial Vehicle (CV) Business (Transitional Disclosure)

II. Products/Services

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

Description of main activity	Description of business activity	% of turnover
Automobile Manufacturing	Manufacturing, Sales & Marketing, and Customer Support	98

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

Sr. No.	Products/ Services	NIC Code	% of total turnover contributed
1	Vehicles	291, 293	83
2	Spare parts	453	12

III. Operations

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

Locations	Number of plants	Number of offices	Total
National	7	37	44
International	0	3	3

19. Markets served by the entity:

a) Number of locations:

Locations	Number
National (no. of states)	Pan - India
International (no. of countries)	45+

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

7%

c) A brief on types of customers:

Commercial Vehicles business ('CV') caters to a diverse range of customers with varying needs and requirements. Customers include - fleet owners, transporters, government agencies, defense, public transport utilities, small and medium enterprises (SMEs), agriculture and rural segment, mining and construction industry etc.

IV. Employees

20. Details as at the end of financial year: FY 26 Q1

a) (i) Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent employees (D)	8,534	7,763	91	771	9
2.	Other than Permanent employees (E)	91	57	63	34	37
3.	Total Employees (D+ E)	8,625	7,820	91	805	9
Workers						
4.	Permanent (F)	12,271	11,916	97	355	3
5.	Other than Permanent (G)	14,375	11,633	81	2,742	21
6.	Total Workers (F +G)	26,646	23,549	88	3,097	19

b (ii) Differently abled employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently abled Employees						
1.	Permanent employees (D)	4	4	100	-	-
2.	Other than Permanent employees (E)	-	-	-	-	-
3.	Total Employees (D+ E)	4	4	100	-	-
Differently abled Workers						
4.	Permanent (F)	6	6	100	-	-
5.	Other than Permanent (G)	247	194	79	53	21
6.	Total Workers (F +G)	253	200	79	53	21

21. Participation / Inclusion / Representation of women:

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	3	-	-
Key Management Personnel	-	-	-

22. Turnover rate for permanent employees and workers :

	FY 26 (Q1)			FY 25		
	Male	Female	Total	Male	Female	Total
Permanent Employees	7.5%	10.4%	7.8%	6.8%	11.0%	7.2%
Permanent Workers	4.7%	1.1%	4.6%	1.1%	1.1%	1.1%

Note: Turnover rate includes those who leave voluntarily or involuntarily due to dismissal, termination, retirement or death.

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 If Yes, then provide web-link for grievance redress policy	FY 26 (Q1)			FY 25		
		Number of complaints filed	Number of complaints pending resolution at the end of the year	Remarks	Number of complaints filed	Number of complaints pending resolution at the end of the year	Remarks
Communities	Yes. The Company has a community feedback mechanism across our CSR projects, and any aggrieved individuals or groups can express their grievances through this annual exercise or on an as-and-when-required basis.	Nil	Nil		Nil	Nil	
Investors (other than shareholders)	Yes, the dispute resolution mechanism is available. Grievances can be mailed at the below link inv_rel@tatamotors.com	Nil	Nil		Nil	Nil	
Shareholders	Yes, the shareholders can register their grievances on SEBI-SCORES https://scores.sebi.gov.in/ and under ODR mechanism https://smartodr.in/login	50	5		210	22	

Business Responsibility & Sustainability Report (BRSR)

Stakeholder group from whom complaint is received	Grievance redressal mechanism in place If Yes, then provide web-link for grievance redress policy	FY 26 (Q1)		Remarks	FY 25	
		Number of complaints filed	Number of complaints pending resolution at the end of the year		Number of complaints filed	Number of complaints pending resolution at the end of the year
Employees and workers		5	-	The enquiry is in progress for the pending cases	64	2
Customers		3	-		3	-
Value Chain Partners	Yes.	-	-		8	-
Other (anonymous cases, contractual employees, former employees, other third parties))	https://www.tatamotors.com/wp-content/uploads/2023/11/whistle-blower-policy.pdf	68	52		84	7

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Section C: 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	% of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	-	NA	-
Key Managerial Personnel (KMP)	-	NA	-
Employees other than BoD and KMPs	707	<ul style="list-style-type: none"> Hazard Identification and Risk Analysis (HIRA) Industrial Cybersecurity Tata Sustainability Leadership Program AspiHER: Women's Leadership Program Industry 4.0 (Futurity Workshop) Cyber Security Awareness Prevention of Sexual Harassment at Workplace (POSH) - Scenario Based Refresher Module 	38
Workers	801	<ul style="list-style-type: none"> DEI- Needful Conversations/ DEI eLearning programs empower Design Thinking for Innovation: Stakeholder Engagement Stakeholder Engagement Tata Sustainability Leadership Program Anti-bribery and anti-corruption policy e-learning module 	100

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

	FY 26 (Q1)	FY 25
Number of days of accounts payables*	84	83

* InterCompany transactions have not been adjusted for this attribute.

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 26 (Q1)	FY 25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases*	-	-
	b. Number of trading houses where purchases are made from*	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses**	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	73%	75%
	b. Number of dealers / distributors to whom sales are made	306	328
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	20%	21%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	8%	17%
	b. Sales (Sales to related parties / Total Sales)	6%	8%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	82%	84%
	d. Investments (Investments in related parties / Total Investments made)	97%	89%

*InterCompany transactions have not been adjusted for this attribute.

Section C: 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.

	FY 26 (Q1) (%)	FY 25 (%)	Details of improvements in environmental and social impacts
Total R&D expenditure	29	32	The R&D expenditure and Capex towards specific technologies aimed at improving the environmental and social performance of products and processes have been identified and compiled in line with the eligible activities and substantial contribution criteria prescribed under the European Sustainability Taxonomy. Further details on the key initiatives, technology advancements, and resulting improvements in environmental and social impacts are provided in the "Technology Absorption, Adaptation and Innovation" section under Annexure-3 of the Board's Report
Total Capex	27	32	

Section C: 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 (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	7,763	7,763	100	7,763	100	NA	NA	7,763	100	7,763	100
Female	771	771	100	771	100	771	100	NA	NA	771	100
Total	8,534	8,534	100	8,534	100	771	100	7,763	100	8,534	100

Business Responsibility & Sustainability Report (BRSR)

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Other than Permanent Employees											
Male	57	57	100	57	100	NA	NA	57	100	57	100
Female	34	34	100	34	100	34	100	NA	NA	34	100
Total	91	91	100	91	100	34	100	57	100	91	100

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

Category	% of Workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Workers											
Male	11,916	11,916	100	11,916	100	NA	NA	11,916	100	11,916	100
Female	355	355	100	355	100	355	100	NA	NA	355	100
Total	12,271	12,271	100	12,271	100	355	100	11,916	100	12,271	100
Other than Permanent Workers											
Male	11,633	11,633	100	11,633	100	NA	NA	11,633	100	11,633	100
Female	2,742	2,742	100	2,742	100	2,742	100	NA	NA	2,742	100
Total	14,375	14,375	100	14,375	100	2,742	100	11,633	100	14,375	100

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

	FY 26 (Q1) %	FY 25 (%)
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.4	0.3

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

Gender	Permanent Employees		Permanent Workers	
	Return to Work Rate (%)	Retention Rate (%)	Return to Work Rate (%)	Retention Rate (%)
Male	100	96	NA	NA
Female	100	90	100	100
Total	100	95	100	100

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

	FY 26 (Q1)			FY 25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union(D)	% (D / C)
Total Permanent Employees	8,534	-	-	8,616	-	-
Male	7,763	-	-	7,838	-	-
Female	771	-	-	778	-	-
Total Permanent Workers	12,271	12,148	99.0	12,203	12,122	99.3
Male	11,916	11,797	99.0	11,864	11,784	99.3
Female	355	351	98.9	339	338	99.7

8. Details of training given to employees and workers:

	FY 26 (Q1)					FY 25				
	Total (A)	Health and safety measures		Skill upgradation		Total (D)	Health and safety measures		Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E/D)	No. (F)	% (F / D)
Employees										
Male	7,763	960	12	3,118	40	7,901	4,164	53	7,901	100
Female	771	52	6	315	41	826	298	36	767	93
Total	8,534	1,012	12	3,433	40	8,727	4,462	51	8,668	99
Workers										
Male	23,549	9,579	41	3,537	15	25,136	17,540	70	14,487	58
Female	3,097	909	29	550	18	3,121	1,560	50	1,597	51
Total	26,646	10,488	39	4,087	15	28,257	19,100	68	16,084	57

11. Details of safety related incidents:

Safety Incident / Number*	Category**	FY 26 (Q1)	FY 25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.30	0.12
	Workers	0.29	0.18
Total recordable work-related injuries	Employees	27	54
	Workers	7	17
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

*Safety KPIs do not cover non-manufacturing locations (regional and corporate offices).

**For safety metrics "employees" include complete workforce (all employees & workers) on payroll with TMPVL while "workers" consist of the third-party contractual workforce, business partners, visitors and vendor truck drivers.

Section C: 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:

	FY 26 (Q1)			FY 25		
	Total (A)	No. of employees/workers covered (B)	% (B / A)	Total (C)	No. of employees/workers covered (D)	% (D / C)
Employees						
Permanent	8,534	68	1	8,616	5,796	67
Other than permanent	91	15	16	111	111	100
Total Employees	8,625	83	1	8,727	5,907	68
Workers						
Permanent	12,271	974	8	12,203	2,089	17
Other than permanent	14,730	3,974	27	16,054	12,881	80
Total Workers	27,001	4,948	18	28,257	14,970	53

Business Responsibility & Sustainability Report (BRSR)

2. Details of minimum wages paid to employees and workers:

	FY 26 (Q1)					FY 25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage (C)		Total (A)	Equal to Minimum Wage		More than Minimum Wage	
		(B)	% (B / A)	(C)	% (C / A)		(B)	% (B / A)	(C)	% (C / A)
Employees										
Permanent	8,534	-	-	8,534	100	8,616	-	-	8,616	100
Male	7,763	-	-	7,763	100	7,838	-	-	7,838	100
Female	771	-	-	771	100	778	-	-	778	100
Other than Permanent	91	-	-	91	100	111	-	-	111	100
Male	57	-	-	57	100	63	-	-	63	100
Female	34	-	-	34	100	48	-	-	48	100
Workers										
Permanent	12,271	-	-	12,271	100	12,203	-	-	12,203	100
Male	1,196	-	-	1,196	100	11,864	-	-	11,864	100
Female	355	-	-	355	100	339	-	-	339	100
Other than Permanent	14,730	-	-	14,730	100	16,054	2,557	16	13,497	84
Male	11,633	-	-	11,633	100	13,272	2,359	18	10,913	82
Female	3,097	-	-	3,097	100	2,782	198	7	2,584	93

3. Details of remuneration / salary / wages:

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration / salary / wages of respective category (in lacs INR)	Number	Median remuneration / salary / wages of respective category (in lacs INR)
Board of Directors (BoD)	3	250.00	-	NA
Key Managerial Personnel	2	248.47	-	NA
Employees other than BoD and KMP	7,237	20.6	676	15.28
Workers	11,918	8.3	355	4.6

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

	FY 26 (Q1)	FY 25
Gross wages paid to females as % of total wages	5.5	5.2

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

	FY 26 (Q1)			FY 25		
	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	5	3	The enquiry is in progress for the pending cases	21	1	The enquiry is in progress for the pending case
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 Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY 26 (Q1)*	FY 25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	5	21
Complaints on POSH as a % of female employees / workers	0.13	0.53
Complaints on POSH upheld	2	21**

* FY 26 data pertains to Quarter 1, while FY 25 data represents the full financial year, as detailed in the Reporting Boundary section

**Includes cases from FY 2023-24 that were closed in FY 2024-25

Section C: 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:

Parameter	FY 26 (Q1)*	FY 25
From renewable sources		
Total electricity consumption (A) (in GJ)	193,116	5,32,976
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable source (A+B+C)	193,116	5,32,976
From non-renewable sources		
Total electricity consumption (D) (in GJ)	130,747	6,50,710
Total fuel consumption (E) (in GJ)	146,203	6,03,551
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F) (in GJ)	276,950	12,54,262
Total energy consumed (A+B+C+D+E+F) (in GJ)	470,066	17,87,238
Energy intensity per rupee of turnover (GJ/ ₹) (Total energy consumption/ Revenue from operations)	0.000003069	0.000002627
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (GJ/ \$) (Total energy consumed / Revenue from operations adjusted for PPP)	0.00006241	0.00005428
Energy intensity in terms of physical output (GJ/vehicle produced)	5.13	4.72
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency.	Yes, KPMG Assurance and Consulting Services LLP has provided reasonable assurance on data reported under this indicator for FY 2025-26.	

* FY 26 data pertains to Quarter 1, while FY 25 data represents the full financial year, as detailed in the Reporting Boundary section

** The PPP factor has been sourced from IMF database. <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>.

2. Provide details of the following disclosures related to water:

Parameter	FY 26 (Q1)*	FY 25
Water withdrawal by source (in kilolitres)		
(i) Surface water	62,880	1,57,280
(ii) Groundwater	1,96,777	6,67,560
(iii) Third party water	4,79,317	20,22,267
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	7,38,974	28,47,107
Total volume of water consumption (in kilolitres)	6,47,180	26,61,542
Water intensity per rupee of turnover (Kilolitres/ ₹) (Water consumed / Revenue from operations)	0.00000422	0.00000391
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) * (Kilolitres/ \$) (Total water consumption / Revenue from operations adjusted for PPP*)	0.0000859	0.0000808
Water intensity in terms of physical output (Kilolitres/ Vehicles Produced)	7.06	7.03
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency.	Yes, KPMG Assurance and Consulting Services LLP has provided reasonable assurance on data reported under this indicator for FY 2025-26.	

* FY 26 data pertains to Quarter 1, while FY 25 data represents the full financial year, as detailed in the Reporting Boundary section

** The PPP factor has been sourced from IMF database. <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>.

Business Responsibility & Sustainability Report (BRSR)

3. Provide the following details related to water discharged:

	FY 26 (Q1)*	FY 25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	91,794 (TDS 478 mg/L)	1,85,565 (TDS 478 mg/L)
(ii) To groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	91,794	1,85,565
Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? If Yes, name of the external agency	Yes, KPMG Assurance and Consulting Services LLP has provided reasonable assurance on data reported under this indicator for FY 2025-26.	

* FY 26 data pertains to Quarter 1, while FY 25 data represents the full financial year, as detailed in the Reporting Boundary section

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

Operations in India extend across Jharkhand, Uttar Pradesh, Uttarakhand, Maharashtra, and Karnataka. The management and disposal of treated effluents generated during plant operations are governed by the specific operating consent orders issued by the respective State Pollution Control Boards, which our plants strictly follow. In line with these consent orders, several plants have implemented tertiary treatment systems, such as Reverse Osmosis (RO), to recycle treated effluents for reuse in processes. Others adopt a Zero Liquid Discharge (ZLD) approach by repurposing treated effluents for secondary applications, including toilet flushing and supporting greenbelt development within the plant and its surrounding areas.

5. Please provide details of air emissions (other than GHG emissions) by the entity:

Parameter	Unit	FY 26 (Q1)*	FY 25
NOx	MT	96	192
SOx	MT	0.06	0.17
Particulate matter (PM)	MT	265	519
Others – Ozone Depleting Substances (ODS)	kg as CFC-11 Equivalent	32	87
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency	Yes, KPMG Assurance and Consulting Services LLP has provided limited assurance on data reported under this indicator for FY 2025-26.		

* FY 26 data pertains to Quarter 1, while FY 25 data represents the full financial year, as detailed in the Reporting Boundary section

6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity:

Parameter	Unit	FY 26 (Q1)*	FY 25
Total Scope 1 emissions [#]	Metric tonnes of CO ₂ e	11,023	43,754
Total Scope 2 emissions ^{##}	Metric tonnes of CO ₂	25,797	131,407
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ / ₹	0.000000240	0.000000258
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO ₂ / \$	0.000004889	0.000005320
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ / Vehicles Produced	0.402	0.462
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency.	Yes, KPMG Assurance and Consulting Services LLP has provided reasonable assurance on data reported under this indicator for FY 2025-26.		

* FY 26 data pertains to Quarter 1, while FY 25 data represents the full financial year, as detailed in the Reporting Boundary section

**The PPP factor has been sourced from IMF database. <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>.

The emission factors for calculation of Scope 1 emissions are based on 2024 UK Government GHG Conversion Factors for Company Reporting Version 1.1 from DEFRA

Scope 2 GHG emissions reported are calculated based on market-based approach. The above Scope 2 numbers are after adjustments for International Renewable Energy Certificates (iRECs) purchased. For grid electricity the latest applicable CEA published grid emission factor has been used.

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

The Company is driving de-carbonization in its operations by minimizing greenhouse gas (Scope-1 and Scope-2) emissions through optimizing fossil fuel use in our manufacturing processes, switching from fossil fuel to electrical heating, continued energy conservation measures and transitioning to renewable electricity. The Company is a signatory to Climate Group RE100 for achieving 100% renewable electricity use in operations by 2030. The total installed capacity of Rooftop Solar amounts to 20.95 MW augmented by short term Green Power Purchase agreements and Renewable Energy Certificates.

8. Provide details related to waste management by the entity:

The waste generated from operations comprises a diverse range of both hazardous and non-hazardous materials, along with scrap material. The waste management practices are governed by the Hazardous Waste Authorization issued by the respective State Pollution Control Boards where the Company operates. Continuously, operations driven initiatives aimed at eliminating, minimizing, and recycling waste in accordance with legal regulations and available opportunities. These initiatives encompass various activities, including material recovery through authorized recyclers for items such as used oil, solvents, paint sludge, and used foundry sand (reclaimed and reused). Additionally, the Company engages in co-processing hazardous waste as alternate fuel and raw material, including paint sludge, phosphate sludge, ETP sludge grinding waste, oily rags, and composting of food waste. Furthermore, the recycling of metal and non-metal scrap through authorized recyclers is ensured.

Furthermore, the Company is committed to achieving Zero Waste to Landfill across our operations by the end of the decade. The Company is carrying this message across its value chain to our supply chain and channel partners.

	FY 26 (Q1)*	FY 25
Total waste generated (in metric tonnes)		
Plastic waste (A)	388	1,994
E-waste (B)	19	137
Bio-medical waste (C)	0.8	2.8
Construction and demolition waste (D)	1,305	6,244
Battery waste (E)	85	202
Radioactive waste (F)	-	-
Other hazardous waste. Please specify, if any. (G)	710	3,934

Business Responsibility & Sustainability Report (BRSR)

	FY 26 (Q1)*	FY 25
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	18,413	90,087
Total (A+B + C + D + E + F + G + H)	20,920	102,601
Waste intensity per rupee of turnover (MT/₹) (Total waste generated / Revenue from operations)	0.000000137	0.000000151
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (MT/\$)* (Total waste generated / Revenue from operations adjusted for PPP)	0.000002778	0.000003116
Waste intensity in terms of physical output (MT/Vehicles Produced)	0.228	0.271
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	14,239***	73,673**
(ii) Re-used	-	-
(iii) Other recovery operations	968	4,696
Total	15,207	78,369
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	8	40
(ii) Landfilling	5,693	24,133
(iii) Other disposal operations	12	59
Total	5,713	24,232
Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? If Yes, name of the external agency.	Yes, KPMG Assurance and Consulting Services LLP has provided reasonable assurance on data reported under this indicator for FY 2025-26.	

* FY 26 data pertains to Quarter 1, while FY 25 data represents the full financial year, as detailed in the Reporting Boundary section

**The PPP factor has been sourced from IMF database. <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>.

*** Includes non-hazardous ferrous and non-ferrous metal and other scrap like packaging waste, plastic, rubber, glass and auto components that were sold to scrap dealers and not to the primary recyclers. Recycling data has been certified through declarations by scrap dealers who in turn sell to end-users who are secondary metallurgical industries or recyclers that convert scrap into other products

Section C: 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: 5
- 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
1	Society of Indian Automobile Manufacturers	National
2	Confederation of Indian Industry	National
3	FICCI	National
4	Indian Merchant Chambers	National
5	Indo American Chamber of Commerce	National

Section C: Principle 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

	FY 26 (Q1) (%)	FY 25 (%)
Directly sourced from MSMEs/ small producers	19.9	18.6
Directly from within India	99.0	99.5

**InterCompany transactions have not been adjusted for this attribute.*

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 26 (Q1) (%)	FY 25 (%)
Rural	-	-
Semi-urban	-	-
Urban	44.2	35.0
Metropolitan	55.8	65.0

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

Essential Indicators

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

	FY 26 (Q1)			FY 25		
	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	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Restrictive trade practice	Nil	Nil	NA	Nil	Nil	NA
Unfair trade practices	Nil	Nil	NA	Nil	Nil	NA
Other	3	Nil	All complaints have been resolved	3	Nil	All complaints have been resolved

7. Provide the following information relating to data breaches:

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

Business Responsibility & Sustainability Report (BRSR)

Independent Practitioners' Reasonable

Assurance Report

To the Directors of Tata Motors Passenger Vehicles Limited

Assurance report on the sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) disclosures

Assurance report on the sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) Core Format (called 'Identified Sustainability Information' (ISI) of Tata Motors Passenger Vehicles Limited (the 'Company') for the period from 1 April 2025 to 31 March 2026. The ISI is included in the Business Responsibility and Sustainability Report of the Company in the Integrated Annual Report for the period from 1 April 2025 to 31 March 2026.

Opinion

We have performed a reasonable assurance engagement on whether the Company's sustainability disclosures in the BRSR Core Format (refer Appendix 1 of this report) for the period from 1 April 2025 to 31 March 2026 have been prepared in accordance with the Reporting Criteria (refer table below).

Identified Sustainability Information (ISI) subject to assurance	Period subject to assurance	Reference Section in the Integrated Annual Report	Reporting criteria
BRSR Core (refer Annexure 1)	From 1 April 2025 to 31 March 2026	"Business Responsibility and Sustainability Report" section of Integrated Annual Report	<ul style="list-style-type: none"> - Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR) - Master Circular for compliance with the provisions of the SEBI LODR by listed entities, dated January 30, 2026 (Master Circular) prescribing <ul style="list-style-type: none"> o Format of the BRSR o Guidance notes for BRSR format - Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standard) (Revised) developed by World Resources Institute (WRI) / World Business Council for Sustainable Development (WBCSD)

This engagement was conducted by a multidisciplinary team including assurance practitioners, engineers and environmental and social professionals.

In our opinion, the Company's Identified Sustainability Information in the "Business Responsibility and Sustainability Report" section of its Integrated Annual Report for the period 1 April 2025 to 31 March 2026, is prepared, in all material respects, in accordance with the Regulation 34(2)(f) of SEBI LODR, Master Circular, the Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standard) (Revised) developed by World Resources Institute (WRI) / World Business Council for Sustainable Development (WBCSD) and as per the Reporting Boundary as set out in BRSR - Section A: General Disclosures.

Basis for opinion

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information issued by

the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under those standards are further described in the "Our responsibilities" section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

Our firm applies International Standard on Quality Management (ISQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, issued by the IAASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient

¹ As per SEBI Master circular number SEBI/ HO/49/14/14(7)2025-CFD-POD2/1/3762/2026

and appropriate to provide a basis for our opinion.

Other information

Management and the Board of Directors are responsible for the "Other Information". We have performed a limited assurance engagement on:

- i. select BRSR attributes (which are not part of BRSR Core) for the Company and select GRI indicators covering Tata Motors Passenger Vehicles Limited ('TMPVL') and Tata Passenger Electric Mobility Limited ('TPEML') (together called as the 'Combined Entities'), and
- ii. Voluntary Report based on BRSR Framework covering Combined Entities, and these reports have been issued on 14 May 2026.

The Other Information comprises the information included in the Company's Integrated Annual Report (but does not include the select BRSR attributes and GRI indicators, Voluntary Report based on BRSR Framework, and BRSR Core, and assurance reports thereon). The Company's Integrated Annual Report is expected to be made available to us after the date of this assurance report.

Our limited assurance conclusion on select BRSR attributes and select GRI indicators and limited assurance conclusion on Voluntary Report based on BRSR Framework and reasonable assurance opinion on the BRSR Core does not cover the Other Information and we are not expressing any form of assurance conclusion thereon.

In connection with our assurance on the BRSR Core, our responsibility is to read the Other Information identified above when it becomes available, and in doing so, consider whether Other Information is materially inconsistent with the BRSR Core, or our knowledge obtained in the assurance, or otherwise appears to be materially misstated.

When we read the Integrated Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to Those Charged With Governance and describe actions applicable under the applicable laws and regulations.

Intended use or purpose

The ISI and our reasonable assurance report are intended for users who have reasonable knowledge of the BRSR attributes, the Reporting Criteria and ISI and who have read the information in the ISI with reasonable diligence and understand that the ISI is prepared and assured at appropriate levels of materiality.

Our opinion is not modified in respect of this matter.

Management's responsibilities for the Identified Sustainability Information (ISI)

The management of the Company acknowledge and understand their responsibility for:

- designing, implementing and maintaining internal controls relevant to the preparation of the ISI so that it is free from material misstatement, whether due to fraud or error;
- selecting or establishing suitable criteria for preparing the ISI, taking into account applicable laws and regulations, if any, related to reporting on the ISI, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the ISI in accordance with the Reporting Criteria;
- disclosure of the applicable criteria used for preparation of the ISI in the Integrated Annual Report;
- preparing/fairly stating/properly calculating the ISI in accordance with the Reporting Criteria;
- ensuring the reporting criteria is available for the intended users with relevant explanation;
- establishing targets, goals and other performance measures, and implementing actions to achieve such targets, goals and performance measures;
- providing the details of the management personnel who takes ownership of the ISI disclosed in the Integrated Annual Report;
- ensuring compliance with law, regulation or applicable contracts;
- making judgements and estimates that are reasonable in the circumstances;
- identifying and describing any inherent limitations in the measurement or evaluation of information covered by assurance in accordance with the Reporting Criteria;
- preventing and detecting fraud;
- selecting the content of the ISI, including identifying and engaging with intended users to understand their information needs;
- informing us of other information that will be included with the ISI;
- supervision of other staff involved in the preparation of the ISI.

Those Charged With Governance are responsible for overseeing the reporting process for the Company's ISI.

Business Responsibility & Sustainability Report (BRSR)

Inherent limitations

The preparation of the Company's BRSR requires the management to establish or interpret the Reporting Criteria, make determinations about the relevancy of information to be included, and make estimates and assumptions that affect the reported information.

Measurement of certain amounts and BRSR Core metrics, some of which are estimates, is subject to substantial inherent measurement uncertainty, for example, GHG emissions, water footprint, energy footprint. Obtaining sufficient appropriate evidence to support our opinion does not reduce the uncertainty in the amounts and metrics.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain reasonable assurance on the BRSR Core disclosures are free from material misstatement, whether due to fraud or error, in accordance with the Reporting Criteria in line with the section above.
- forming an independent opinion, based on the procedures we have performed and the evidence we have obtained, and
- reporting our reasonable assurance opinion to the Directors of Tata Motors Passenger Vehicles Limited.

Summary of the work we performed as the basis for our opinion

We exercised professional judgement and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence that is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

The nature, timing, and extent of the procedures selected depended on our judgement, including an assessment of the risks of material misstatement of the information covered by reasonable assurance, whether due to fraud or error. We identified and assessed the risks of material misstatement through understanding the information covered by reasonable assurance and the engagement circumstances. We also obtained an understanding of the internal controls relevant to the information covered by reasonable assurance in order to design procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of internal controls. In carrying

out our engagement, we:

- assessed the suitability of the Reporting Criteria used by the Company in preparing the information covered by reasonable assurance;
- evaluated the appropriateness of the reporting policies, quantification methods and models used in the preparation of the information covered by reasonable assurance and the reasonableness of estimates made by the Company; and
- evaluated the overall presentation of the information covered by reasonable assurance.

Exclusions

Our assurance scope excludes the following and therefore we will not express an opinion on the same:

- Any form of review of the commercial merits, technical feasibility, accuracy of claims, compliance with applicable legislations. We have not verified any of the judgements in relation to commercial risks associated with the business activities.
- Operations of the Company other than those under the Reporting Boundary set out in the Section A: General Disclosures 13 of "Business Responsibility and Sustainability Report" section of the Integrated Annual Report (Scope of Assurance).
- The Company's statements that describe the strategy, progress on goals (other than those listed under the scope of assurance as mentioned above), expression of opinion, claims, belief, aspiration, expectation, aim to future intention provided by the Company, and assertions related to Intellectual Property Rights and other competitive issues.
- Aspects of the BRSR and the data/information (qualitative or quantitative) other than the ISI.
- Data and information outside the defined reporting period i.e., from 1 April 2025 to 31 March 2026.

Shivananda Shetty
Partner

KPMG Assurance and Consulting Services LLP

Date: 14 May 2026

Place: Gurugram

Annexure – 1

BRSR Core attributes

BRSR Indicator	Type of Assurance
P1 E8- Number of days of accounts payable	Reasonable
P1 E9-Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	Reasonable
P3 E1c- Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the Company	Reasonable
P3 E11- Details of safety related incidents including lost time injury frequency rate, high consequence work-related injury or ill-health (excluding fatalities), no. of fatalities	Reasonable
P5 E3b- Gross wages paid to females as % of wages paid	Reasonable
P5 E7- Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, including complaints reported, complaints as a % of female employees, and complaints upheld	Reasonable
P6 E1- Details of total energy consumption (in Joules or multiples)	Reasonable
P6 E1- Details of total energy intensity	Reasonable
P6 E3- Provide details of water withdrawal by source and water consumption	Reasonable
P6 E3- Water consumption intensity	Reasonable
P6 E4- Provide details of water discharged	Reasonable
P6 E7- Provide details of greenhouse gas emissions (Scope 1)	Reasonable
P6 E7- Provide details of greenhouse gas emissions (Scope 2)	Reasonable
P6 E7 - Provide details of greenhouse gas emissions (Scope 1 and Scope 2) intensity	Reasonable
P6 E9- Provide details related to waste generated by category of waste	Reasonable
P6 E9- Waste intensity	Reasonable
P6 E9- Provide details related to waste recovered through recycling, re-using or other recovery operations	Reasonable
P6 E9- Provide details related to waste disposed by nature of disposal method	Reasonable
P8 E4- Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India	Reasonable
P8 E5- Job creation in smaller towns	Reasonable
P9 E7- Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events	Reasonable

Business Responsibility & Sustainability Report (BRSR)

Independent Practitioners' Reasonable

Assurance Report

To the Directors of Tata Motors Passenger Vehicles Limited

Assurance report on select sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) and Integrated Annual Report

Assurance report on select sustainability disclosures (which are not part of BRSR Core) in Business Responsibility and Sustainability Report (BRSR) of Tata Motors Passenger Vehicles Limited ('TMPVL' or the 'Company') prepared in accordance with the Business Responsibility and Sustainability Reporting (BRSR) framework and select sustainability disclosures in the Integrated Annual Report (together called 'Identified Sustainability Information' (ISI)) covering Tata Motors Passenger Vehicles Limited ('TMPVL') and Tata Passenger Electric Mobility Limited ('TPEML') (together called as the 'Combined Entities') prepared with reference to the Global Reporting Initiative (GRI) Standards 2021 for the period 1 April 2025 to 31 March 2026.

Opinion

We have performed an assurance engagement on the Identified Sustainability Information (ISI) as detailed in the table below:

Identified Sustainability Information (ISI) subject to assurance	Period subject to assurance	Reference Section in the Integrated Annual Report	Reporting criteria
Select BRSR attributes (which are not part of BRSR Core) (refer Appendix 1)	1 April 2025 to 31 March 2026	"Business Responsibility and Sustainability Report" section of Integrated Annual Report	<ul style="list-style-type: none"> - Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR) - Master Circular for compliance with the provisions of the SEBI LODR by listed entities, dated January 30, 2026 (Master Circular) prescribing <ul style="list-style-type: none"> o Format of the BRSR o Guidance notes for BRSR format - Corporate Value Chain (Scope 3) Accounting and Reporting Standard developed by World Resources Institute (WRI) / World Business Council for Sustainable Development (WBCSD)
Select GRI Standards 2021 indicators (refer Appendix 2)	1 April 2025 to 31 March 2026	"Sustainability Review" and "Others- ESG Databook" section of Integrated Annual Report	<ul style="list-style-type: none"> - GRI Standards 2021 - Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standard) (Revised) developed by World Resources Institute (WRI) / World Business Council for Sustainable Development (WBCSD)

This engagement was conducted by a multidisciplinary team including assurance practitioners, engineers and environmental and social professionals.

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the Combined Entities' Identified Sustainability Information in "Business Responsibility and Sustainability Report", "Sustainability Review" and "Others- ESG Databook" sections of the Integrated Annual Report relating to select BRSR attributes (which are not part of BRSR Core) and select GRI indicators for the year ended 31 March 2026, is not prepared, in all material respects, in accordance with Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standard) (Revised), the Corporate Value Chain (Scope 3) Accounting & Reporting Standard, Regulation 34(2)(f) of the

of SEBI LODR, Master Circular, and with reference to the GRI Standards (2021) and basis of preparation set out in "About the report" section, and Section A: General Disclosures 13 of "Business Responsibility and Sustainability Report" section of the Integrated Annual Report.

Basis for opinion

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information and ISAE 3410, Assurance Engagements on Greenhouse Gas Statements, issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under those standards are further described in the "Our responsibilities" section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

Our firm applies International Standard on *Quality Management (ISQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, issued by the IAASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Other information

Management and the Board of Directors are responsible for the "Other Information". We have performed a limited assurance engagement on:

- i. reasonable assurance engagement on BRSR Core for the Company, and
- ii. limited assurance engagement on Voluntary Report based on BRSR Framework covering Combined Entities, and these reports have been issued on 14-May-2026.

The Other Information comprises the information included in the Company's Integrated Annual Report (but does not include the BRSR Core, Voluntary Report based on BRSR Framework, and the select BRSR attributes and GRI indicators, and assurance reports thereon. The Company's Integrated Annual Report is expected to be made available to us after the date of this assurance report.

Our reasonable assurance opinion on the BRSR Core, limited assurance conclusion on Voluntary Report based on BRSR Framework and limited assurance conclusion on the select BRSR attributes and select GRI indicators does not cover the Other Information and we are not expressing any form of assurance conclusion thereon.

In connection with our assurance on the select BRSR attributes and select GRI indicators, our responsibility is to read the Other Information identified above when it becomes available, and in doing so, consider whether Other Information is materially inconsistent with the select BRSR attributes and select GRI indicators, or our knowledge obtained in the assurance, or otherwise appears to be materially misstated.

When we read the Integrated Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to Those Charged With Governance and describe actions applicable under the applicable laws and regulations.

Intended use or purpose

The ISI and our limited assurance report are intended for users who have reasonable knowledge of the BRSR attributes and GRI indicators, the Reporting Criteria and ISI and who have read the information in the ISI with reasonable diligence and understand that the ISI is prepared and assured at appropriate levels of materiality.

Our conclusion is not modified in respect of this matter.

Management's responsibilities for Identified Sustainability Information (ISI)

The management of the Company are responsible for:

- designing, implementing and maintaining internal control relevant to the preparation of the Identified Sustainability Information that is free from material misstatement, whether due to fraud or error;
- selecting or establishing suitable criteria for preparing the ISI, taking into account applicable laws and regulations, if any, related to reporting on the ISI, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the ISI in accordance with the Reporting Criteria;
- disclosure of the applicable criteria used for preparation of the ISI in the Integrated Annual Report;
- preparing/fairly stating/properly calculating the ISI in accordance with the Reporting Criteria.
- ensuring the reporting criteria is available for the intended users with relevant explanation;
- establishing targets, goals and other performance measures, and implementing actions to achieve such targets, goals and performance measures;
- providing the details of the management personnel who takes ownership of the ISI disclosed in the Integrated Annual Report;
- ensuring compliance with laws, regulations or applicable contracts;
- making judgements and estimates that are reasonable in the circumstances;
- identifying and describing any inherent limitations in the measurement or evaluation of information covered by assurance in accordance with the Reporting Criteria;
- preventing and detecting fraud;
- selecting the content of the ISI, including identifying and engaging with intended users to understand their information needs;
- informing us of other information that will be included with the ISI;

Business Responsibility & Sustainability Report (BRSR)

- supervision of other staff involved in the preparation of the ISI.

Those Charged With Governance are responsible for overseeing the reporting process for the Combined Entities' ISI.

Inherent limitations

The preparation of the Combined Entities' sustainability information requires the management to establish or interpret the Reporting Criteria, make determinations about the relevancy of information to be included, and make estimates and assumptions that affect the reported information.

Measurement of certain amounts and BRSR attributes and GRI attributes, some of which are estimates, is subject to substantial inherent measurement uncertainty, for example GHG emissions, water footprint, energy footprint. Obtaining sufficient appropriate evidence to support our conclusion does not reduce the uncertainty in the amounts and metrics.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain a limited assurance about whether the ISI is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our limited assurance conclusion to Directors of Tata Motors Passenger Vehicles Limited .

Summary of the work we performed as the basis for our conclusion

We exercised professional judgement and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence that is sufficient and appropriate to provide a basis for limited assurance conclusion.

Our selected procedures depend on our understanding of the information covered by limited assurance and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, we:

- assessed the suitability of the Reporting Criteria used by Combined Entities in preparing the information covered by limited assurance;
- interviewed senior management and relevant staff at corporate and selected locations concerning policies for environment and occupational health and safety, and the implementation of these across the business;

- through inquiries, obtained an understanding of Combined Entities' control environment, processes and information systems relevant to the preparation of the information covered by limited assurance, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;
- made inquiries of relevant staff at corporate and selected locations responsible for the preparation of the information covered by limited assurance;
- undertook physical site visits at four manufacturing facilities, we selected these sites based on the relative size of the workforce of these locations to the total workforce, relative manufacturing activity at these locations, unexpected fluctuations in the information subject to limited assurance since the prior period, and sites not visited in the prior period;
- inspected, at each site visited, a limited number of items to or from supporting records, as appropriate;
- applied analytical procedures, as appropriate;
- recalculated the information covered by limited assurance based on the Reporting Criteria; and
- evaluated the overall presentation of the information covered by limited assurance to determine whether it is consistent with the Reporting Criteria and in line with our overall knowledge of, and experience with, the Combined Entities' policies relating to environment and occupational health and safety.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Exclusions

Our assurance scope excludes the following and therefore, we will not express a conclusion on the same:

- Any form of review of the commercial merits, technical feasibility, accuracy of claims, compliance with applicable legislations. We have not verified any of the judgements in relation to commercial risks associated with the business activities.
- Operations of the Combined Entities other than those under the Reporting Boundary set out in "About the report" section, and Section A: General Disclosures 13 of "Business Responsibility and Sustainability Report" section of the Integrated Annual Report (Scope of Assurance).

- The Combined Entities' statements that describe the strategy, progress on goals (other than those listed under the scope of assurance, as mentioned above), expression of opinion, claims, belief, aspiration, expectation, aim to future intention provided by Combined Entities, and assertions related to Intellectual Property Rights and other competitive issues.
- Aspects of the select BRSR attributes and select GRI indicators and the data/information (qualitative or quantitative) other than the ISI.
- Data and information outside the defined reporting period i.e., 1 April 2025 to 31 March 2026.

Shivananda Shetty

Partner

KPMG Assurance and Consulting Services LLP

Date: 14 May 2026

Place: Gurugram

Business Responsibility & Sustainability Report (BRSR)

Annexure – 1

BRSR Attributes covered under limited assurance for data covering TMPVL

BRSR Indicator	Type of Assurance
P6 E6: Details of air emissions (other than GHG emissions)	Limited
P6 L1: Water withdrawal, consumption and discharge in areas of water stress (in kilolitres)	Limited
P6 L2: Total Scope 3 emissions and Scope 3 emissions intensity	Limited

Annexure – 2

GRI Standards attributes covered under limited assurance for data covering TMPVL and TPEML

GRI Standards	Type of Assurance
2-7: Employees	Limited
302-1: Energy consumption within the Organization	Limited
302-3: Energy intensity	Limited
302-4: Reduction of energy consumption	Limited
303-3: Water withdrawal	Limited
303-4: Water discharge	Limited
303-5: Water consumption	Limited
305-1: Direct (Scope 1) GHG emissions	Limited
305-2: Energy indirect (Scope 2) GHG Emissions	Limited
305-3: Other indirect (Scope 3) GHG Emissions (for limited categories)	Limited
305-4: GHG emissions intensity	Limited
305-5: Reduction of GHG emissions	Limited
305-6: Emissions of ozone-depleting substances (ODS)	Limited
305-7: Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Limited
306-3: Waste generated	Limited
306-4: Waste diverted from disposal	Limited
306-5: Waste directed to disposal	Limited
401-1: New employee hires and employee turnover	Limited
403-1: Occupational health and safety management system	Limited
403-2: Hazard identification, risk assessment, and incident investigation	Limited
403-5: Worker training on occupational health and safety	Limited
403-9: Work-related injuries	Limited
403-10: Work-related ill health	Limited
404-1: Average hours of training per year per employee	Limited
405-1: Diversity of governance bodies and Employees	Limited
413-1: Operations with local community engagement, impact assessments, and development programs	Limited