



TCS/SE/42/2025-26

May 27, 2025

**National Stock Exchange of India Limited**  
**Exchange Plaza, C-1, Block G,**  
**Bandra Kurla Complex, Bandra (East)**  
**Mumbai - 400051**  
**Symbol - TCS**

**BSE Limited**  
**P. J. Towers,**  
**Dalal Street,**  
**Mumbai - 400001**  
**Scrip Code No. - 532540**

Dear Sirs,

**Sub: Business Responsibility and Sustainability Reporting**

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for Financial Year 2024-25, along with Independent Practitioners' Reasonable Assurance Report on the BRSR Core Indicators, provided by KPMG Assurance and Consulting Services LLP, which also forms part of the Integrated Annual Report 2024-25.

This is for your information and record.

Thanking you,

Yours faithfully,

For **Tata Consultancy Services Limited**

**Yashaswin Sheth**  
**Company Secretary**  
**ACS 15388**

Encl: as above

**TATA CONSULTANCY SERVICES**

**Tata Consultancy Services Limited**

9th Floor Nirmal Building Nariman Point Mumbai 400 021

Tel 91 22 6778 9595 Fax 91 22 6630 3672 e-mail corporate.office@tcs.com website www.tcs.com

Registered Office 9th Floor Nirmal Building Nariman Point Mumbai 400 021

Corporate Identity No. (CIN): L22210MH1995PLC084781

# Business Responsibility & Sustainability Report



TCS combines its strong sense of purpose with digital expertise and innovation to drive not only its own sustainability journey, but also that of its customers, business partners and stakeholders. The Company's environmental stewardship rests on four pillars: carbon footprint mitigation, water conservation and recycling, waste reduction and recycling, and preserving biodiversity. The Business Responsibility and Sustainability Report (BRSR) framework is based on the National Guidelines for Responsible Business Conduct (NGRBC) and consists of three sections:

**Section A** provides a broad overview of the business, its offerings, business and operations footprint, employees, related parties, Corporate Social Responsibility (CSR) and transparency.

**Section B** covers management and process disclosures related to the businesses aimed at demonstrating the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

**Section C** provides indicator-wise disclosures mapped to the nine principles of NGRBC which are listed at the start of Section B.

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity<sup>1</sup>

1. **Corporate Identity Number (CIN) of the Listed Entity:** L22210MH1995PLC084781
2. **Name of the Listed Entity:** Tata Consultancy Services Limited (TCS)
3. **Year of incorporation:** 1995
4. **Registered office address:** 9th Floor, Nirmal Building, Nariman Point, Mumbai 400 021, Maharashtra, India
5. **Corporate address:** TCS House, Raveline Street, Fort, Mumbai 400 001, Maharashtra, India
6. **E-mail:** [investor.relations@tcs.com](mailto:investor.relations@tcs.com)
7. **Telephone:** +91 22 6778 9595
8. **Website:** [www.tcs.com](http://www.tcs.com)
9. **Financial year for which reporting is being done:** 2024-25
10. **Name of the Stock Exchange(s) where shares are listed:** National Stock Exchange of India Limited and BSE Limited

<sup>1</sup> GRI 2-1, GRI 2-3

11. **Paid-up Capital:** ₹361.8 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:**
  1. Milind Lakkad, Chief Human Resources Officer (CHRO)
  2. Sudeep Kunnumal, CHRO Designate

Telephone number: +91 22 6778 9999  
E-mail id: [corporate.sustainability@tcs.com](mailto:corporate.sustainability@tcs.com)
13. **Reporting boundary<sup>2</sup>:** This BRSR Report is prepared on a consolidated basis. The information/data measurement techniques used, and the basis of calculations and estimates have been mentioned in the relevant sections of this report. There are certain restatements as per the guidance provided under Industry Standards Note on BRSR Core. The effects and reasons have been included under the respective Principles of this report. These restatements would enable consistency and comparability of information for the current year and previous year.<sup>3</sup>
14. **Name of assurance provider :** KPMG Assurance and Consulting Services LLP (KPMG).
15. **Type of assurance obtained<sup>4</sup> :** BRSR Core Indicators-Reasonable assurance; Select BRSR Indicators-Limited assurance.

**II. Products/services<sup>5</sup>**

16. **Details of business activities (accounting for 90% of the Turnover):**  
TCS provides IT services, consulting and business solutions to many of the world’s largest businesses in their transformational journeys. Further details are provided in the Management Discussion and Analysis section of this Integrated Annual Report.
17. **Products/Services sold by the entity (accounting for 90% of the entity’s Turnover):**  
Application Development and Maintenance, Consulting and Service Integration, Digital Transformation Services, Cognitive Business Operations & Products and Platforms.  
Some of the services broadly map to the National Industrial Classification (NIC) codes 6201, 6202, 6209 and 6311.

**III. Operations<sup>5</sup>**

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

Location	Number of plants	Number of offices*	Total
National	1	127	128
International	Not Applicable (NA)	183	183

\*Includes Delivery centres

19. **Markets served by the entity:**

a. **Number of locations**

Locations	Number
National (No. of States)	28 States and 8 Union Territories
International (No. of Countries)	54

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

91.4%

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

TCS works with leading corporations across the world - typically Fortune 1000, Global 2000 corporations and the public sector. In India, TCS works with departments of the Government of India and various State Governments, systemically important entities and the private sector.

<sup>2</sup> GRI 2-2  
<sup>3</sup> GRI 2-4  
<sup>4</sup> GRI 2-5  
<sup>5</sup> GRI 2-6

#### IV. Employees

##### 20. Details as at the end of Financial Year:

###### a. Employees (including differently abled)<sup>6</sup>:

S/N	Particulars	Male			Female	
		Total (A)	No. (B)	% (B/A)	No. (C)	% (C/A)
1.	Permanent (D)	6,07,979	3,93,940	64.8	2,14,039	35.2
2.	Other than Permanent (E)	28,854	17,788	61.6	11,066	38.4
3.	<b>Total employees (D + E)</b>	<b>6,36,833</b>	<b>4,11,728</b>	<b>64.7</b>	<b>2,25,105</b>	<b>35.3</b>

- All of TCS' workforce is categorized as 'Employees' and none as 'Workers'.
- 'Other than Permanent' category includes individuals on direct TCS contracts or through third party.

###### b. Differently abled Employees:

S/N	Particulars	Male			Female	
		Total (A)	No. (B)	% (B/A)	No. (C)	% (C/A)
1.	Permanent (D)	1,015	748	73.7	267	26.3
2.	Other than Permanent (E)	18	15	83.3	3	16.7
3.	<b>Total differently abled employees (D + E)</b>	<b>1,033</b>	<b>763</b>	<b>73.9</b>	<b>270</b>	<b>26.1</b>

- Numbers mentioned above are based on voluntary disclosures by employees.
- Differently abled includes hearing, visual, locomotor, orthopedic and others.

##### 21. Participation/Inclusion/Representation of women<sup>7</sup>

	No. and percentage of Females		
	Total (A)	No. (B)	% (B/A)
Board of Directors	8	2	25
Key Management Personnel	3	0	0

- Key Management Personnel (KMP) includes Chief Executive Officer and Managing Director (CEO & MD), Chief Financial Officer (CFO) and Company Secretary (CS).

##### 22. Turnover rate for permanent employees<sup>8</sup>

	FY 2025			FY 2024			FY 2023		
	Male%	Female%	Total%	Male%	Female%	Total%	Male%	Female%	Total%
<b>Permanent Employees</b>	13.2	13.6	<b>13.3</b>	12.5	12.5	<b>12.5</b>	20.2	20.1	<b>20.2</b>

- Turnover rates are last twelve months IT services for all above-mentioned financial years.

#### V. Holding, Subsidiary and Associate Companies (including joint ventures)

##### 23. Names of holding/subsidiary<sup>9</sup>

Tata Sons Private Limited is a holding company.

Refer Form AOC-1 provided in this Integrated Annual Report for the list of subsidiaries. All subsidiaries participate in the Business Responsibility initiatives of the Company.

#### VI. CSR Details

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

(ii) **Turnover (in ₹)** : 2,55,324 crore

(iii) **Net worth (in ₹)** : 94,756 crore

<sup>6</sup> GRI 2-7, GRI 2-8, GRI 405-1

<sup>7</sup> GRI 405-1

<sup>8</sup> GRI 401-1

<sup>9</sup> GRI 2-2

**VII. Transparency and Disclosures Compliances**

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)  (If Yes, then provide web-link for grievance redress policy) <sup>10</sup>	FY 2025			FY 2024		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes <a href="https://on.tcs.com/Global-CSR-Policy">https://on.tcs.com/Global-CSR-Policy</a>	0	0	-	0	0	-
Investors (other than shareholders)	Yes <sup>#</sup>	0	0	-	0	0	-
Shareholders	Yes <sup>#</sup>	92	8	Subsequent to the year end, 7 complaints have been resolved.	128	4	All addressed and closed
Employees	Yes <sup>#</sup>	1,329	43	-	1,171	31	All addressed and closed
Customers	Yes <sup>#</sup>	31	4	Pending cases are under review	64	13	All addressed and closed
Value Chain Partners	Yes <sup>#</sup>	0	0	-	3	0	-

<sup>#</sup><https://on.tcs.com/WhistleBP>

**26. Overview of the entity’s material responsible business conduct issues<sup>11</sup>**

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

S/N	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 <sup>12</sup>	Financial implications of the risk or opportunity (Indicate positive or negative implications) <sup>13</sup>
Kindly refer the “Enterprise Risk Management section” in Management Discussion and Analysis, which forms part of this Integrated Annual Report.					

<sup>10</sup> GRI 2-16, GRI 2-25, GRI 2-26

<sup>11</sup> GRI 3-2

<sup>12</sup> GRI 3-3

<sup>13</sup> GRI 201-2

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section describes the structures, policies and processes aligned to nine principles of business responsibility. These briefly are as follows:

P1: Businesses should conduct and govern themselves with Ethics, Transparency and Accountability

P2: Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle

P3: Businesses should promote the wellbeing of all employees

P4: Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized

P5: Businesses should respect and promote human rights

P6: Businesses should respect, protect, and make efforts to restore the environment

P7: Businesses, when engaged in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

P8: Businesses should support inclusive growth and equitable development

P9: Businesses should engage with and provide value to their customers and consumers in a responsible manner

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) <sup>14</sup>	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	P1 to P9: Tata Code of Conduct <sup>15</sup> (TCoC) P1: Whistleblower Policy <sup>16</sup> P2: Green Procurement Policy, Sustainable Supply chain Policy <sup>17</sup> P3 and P5: Occupational Health & Safety Policy <sup>17</sup> , Employees related Policies <sup>18</sup> P4 and P8: CSR Policy <sup>19</sup> P6: Environmental Sustainability Policy <sup>20</sup>								
2. Whether the entity has translated the policy into procedures. (Yes/No) <sup>21</sup>	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No) <sup>22</sup>	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Y <sup>23</sup>	Y <sup>24</sup>	Y <sup>25</sup>	NA	Y <sup>26</sup>	Y <sup>27</sup>	NA	NA	NA
5. Specific commitments, goals and targets set by the entity with defined timelines, if any <sup>28</sup> .	N	N	Y <sup>29</sup>	N	N	Y <sup>30</sup>	N	N	N
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA	NA	Y <sup>29</sup>	NA	NA	Y <sup>31</sup>	NA	NA	NA

<sup>14</sup> GRI 2-23

<sup>15</sup> <https://on.tcs.com/Tata-Code-Of-Conduct>

<sup>16</sup> <https://on.tcs.com/WhistleBP>

<sup>17</sup> <https://www.tcs.com/investor-relations/corporate-sustainability-investor-relations>

<sup>18</sup> HR policies available to employees on Ultimatix, TCS Intranet

<sup>19</sup> <https://on.tcs.com/Global-CSR-Policy>

<sup>20</sup> <https://on.tcs.com/Environmental-Sustainability>

<sup>21</sup> GRI 2-24

<sup>22</sup> GRI 2-23

<sup>23</sup> Tata Code of Conduct

<sup>24</sup> iQMS™, TCS' Integrated Quality Management System, comprehensively integrates the requirements and best practices of the latest industry models, frameworks and standards such as ISO 9001:2015, ISO 20000:2018, ISO 27001:2013, ISO 22301:2019, ISO 27701:2019, ISO 20017:2015, ISO 27018:2019, CMMI® DEV v2.0 and CMMI® SVC v2.0; Health Safety and Environment Standards ISO 14001:2015, ISO 45001:2018; as well as industry domain specific standards such as AS9100 (Aerospace), TL9000 (Telecom) and ISO 13485 (Medical Devices)

<sup>25</sup> ISO 45001:2018

<sup>26</sup> TCS is aligned with international laws, principles, and norms, including those contained in the Universal Declaration of Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, United Nations Guiding Principles on Business and Human Rights and are a signatory to the UN Global Compact (UNGC) since 2006.

<sup>27</sup> Certified to ISO 14001:2015 at 129 locations globally, representing 82% of TCS office footprint and 87% of people footprint, ISO 50001:2018 at 22 campuses and large offices in India

<sup>28</sup> GRI 3-3

<sup>29</sup> TCS' Occupational Health Safety (OHS) targets and performance are detailed in Section 10(a) of Principle 3

<sup>30</sup> Science Based Targets initiative (SBTi) Near-term target: to reduce absolute Scope 1 and 2 GHG emissions 90% by FY 2030 from FY 2016 base year and reduce absolute Scope 3 emissions 35% by FY 2034 from FY 2020 base year

<sup>31</sup> 84% reduction from FY 2016 for Scope 1 and 2 emissions, 32% reduction from FY 2020 for Scope 3 emissions and renewable energy use at 79% in FY 2025

Governance, leadership and oversight	
7. <b>Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements<sup>32</sup></b>	<p>“At TCS, ESG principles are deeply embedded in our core business values, enabling us to build a resilient, future-ready enterprise. We believe in giving back to the communities we serve, with impactful initiatives in education, healthcare, and skill development. Our commitment to transparency, ethical conduct, and strong corporate governance remains unwavering. Our ESG roadmap is an ongoing journey, rooted in purpose and driven by a vision to create lasting, positive change for society and the environment.”</p> <p><b>K. Krithivasan, Chief Executive Officer and Managing Director (CEO &amp; MD)</b></p> <p><i>To read more about TCS’ ESG Principles, Material Topics and Initiatives, kindly refer to the Sustainability Disclosures section, which forms part of this Integrated Annual Report.</i></p>
8. <b>Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies)<sup>33</sup>.</b>	<p>1. Milind Lakkad, Chief Human Resources Officer (CHRO) 2. Sudeep Kunnumal, CHRO Designate</p>
9. <b>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<sup>34</sup>.</b>	<p>The Stakeholders’ Relationship Committee (SRC) and Corporate Social Responsibility (CSR) Committee of the Board is responsible for decision making on sustainability related issues.</p> <p>Refer to Corporate Governance Report which forms part of this Integrated Annual Report for additional information on SRC and CSR Committee.</p>

10. Details of Review of NGRBCs by the Company:		
Subject for Review	Indicate whether review was undertaken by Director (D) Committee of the Board (C)/Any Other Committee (O)/Board of Directors (B)	Frequency: Annually (A)/Half yearly (H)/Quarterly (Q)/Any other – please specify
	P1 P2 P3 P4 P5 P6 P7 P8 P9	P1 P2 P3 P4 P5 P6 P7 P8 P9
Performance against above policies and follow up action	C C B C B C C C B	Q H Q H Q H A A Q
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Statutory Compliance Certificate on applicable laws is provided by the CEO & MD to the Board of Directors.	Quarterly
	P1 P2 P3 P4 P5 P6 P7 P8 P9	Annual where applicable
11. <b>Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.<sup>35</sup></b>	N Y Y <sup>36</sup> N N Y <sup>37</sup> N N N	

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

**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**

**PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.**

**Essential Indicators**

1. **Percentage coverage by training and awareness programs on any of the Principles during the financial year<sup>38</sup>:**

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programs
Board of Directors (BoD)	21	All	100
Key Managerial Personnel (KMP)	20	All	100
Employees other than BoD and KMP	26,881	All	98

- All nine principles laid down in BRSR are covered by TCS mandatory trainings and Tata Code of Conduct (TCoC), which are adhered to by all employees.

<sup>32</sup> GRI 2-22

<sup>33</sup> GRI 2-13

<sup>34</sup> GRI 2-9

<sup>35</sup> GRI 2-5

<sup>36</sup> TUV India Pvt Ltd. conducted the ISO 45001:2018 certification audit

<sup>37</sup> TUV India Pvt Ltd. conducted the ISO 14001:2015 and ISO 50001:2018 certification audits

<sup>38</sup> GRI 2-17

- Awareness programs covering the applicable principles were held and attended by the Board of Directors.
- The count is based on the total number of relevant offering of virtual/instructor led training programs in the learning management system, conducted in FY 2025, covering any of the nine principles tailor-made based on roles.

2. **Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website)<sup>39</sup>:**

NIL

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.**

NA

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<sup>40</sup>.**

Yes. The TCoC contains guidelines on anti-bribery and anti-corruption. TCS is committed to upholding the highest moral and ethical standards, and does not tolerate bribery or corruption in any form. The policy is available on the Company's website at: <https://on.tcs.com/Tata-Code-Of-Conduct>

Additionally, there is an Anti-Bribery and Anti-Corruption Policy, governing TCS' global operations available to employees on the Company's local intranet.

5. **Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/corruption<sup>41</sup>:**

	FY 2025	FY 2024
Directors	NIL	NIL
KMP	NIL	NIL
Employees*	NIL	NIL

\*Cases which are not directly connected to the conduct of the Company's business or if connected, are not charged or convicted yet, are excluded.

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

	FY 2025		FY 2024	
	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				

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.**

NA

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

	FY 2025	FY 2024
Number of days of accounts payables	69	42*

\*Number of days of accounts payables for financial year ended March 31, 2024 has been restated following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. The number of days of accounts payables as disclosed in the BRSR for the year ended March 31, 2024 was 32.

- Number of days of accounts payables as stated above does not take into consideration the accrued expenses of ₹6,252 crore and ₹6,745 crore for FY 2025 and FY 2024, respectively.

<sup>39</sup> GRI 2-27

<sup>40</sup> GRI 2-23, GRI 205-2

<sup>41</sup> GRI 205-3

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 2025 (%)	FY 2024 (%)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NIL	NIL
	b. Number of trading houses where purchases are made from	NIL	NIL
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NIL	NIL
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	NIL	NIL
	b. Number of dealers/distributors to whom sales are made	NIL	NIL
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	NIL	NIL
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	19.5	5.2*
	b. Sales (Sales to related parties/Total Sales)	2.9	2.5*
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	56.1	45.3
	d. Investments (Investments in related parties/Total Investments made)	1.6	NIL

\*The concentration of purchases and sales with related parties for the financial year ended March 31, 2024 has been restated to improve accuracy and clarity in reporting following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. The values as disclosed in the BRSR for the year ended March 31, 2024 were 5.1% for purchases and 2.3% for sales.

**Leadership Indicators**

1. **Awareness programs conducted for value chain partners on any of the Principles during the financial year:**

Total number of Awareness programs held	Topics/Principles covered under the training	% age of value chain programs partners covered (by value of business done with such partners) under the awareness programs
2,108	Principle 3: Awareness on safe work at height, use of personal protective equipment, first-aid and medical emergency, incident reporting, housekeeping awareness, slip, trip, falls, health awareness, electrical safety, ergonomics and manual material handling, chemical safety, food safety, noise and indoor air quality monitoring, HSE legal requirement, lock-out and tag-out, permit to work, road safety, etc.,  Principle 6: Environmental Awareness – Overview- noise pollution, energy conservation, waste disposal and air pollution.	All value chain partners (suppliers) working within TCS premises were provided with training on various OHS & Environmental topics based on the nature of their work.

2. **Does the entity have processes in place to avoid/manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.**

Yes. Kindly refer to the section titled “Material aspects of Corporate Governance and TCS’ approach to them” in the Corporate Governance Report, which forms part of this Integrated Annual Report.

**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 2025 (₹ crore)	FY 2024 (₹ crore)	Details of improvements in environmental and social impacts
<b>Total R&amp;D Expenditure</b>	2,630 (1.0% of Turnover)	2,751 (1.1% of Turnover)	TCS Software Carbon Foot printing Framework and Green Performance Dashboard estimate/predict energy consumption of software applications and provide a 'Green Rating' for the applications. TCS Clever Energy is used to monitor and help reduce energy consumption in operations. TCS DigiFleet solution provides real time actionable insights to monitor, optimize and transform fleet operations. TCS Circle4Life mobile app captures TCS associates' consumption footprints and offsets with details of carbon, water, plastic usage, and trees planted. TCS Sustainathon is a Web application to host sustainability ideathons, to promote sustainability awareness, participation and innovation from associates.
<b>Total Capex</b>	4,977 (1.9% of turnover)	2,650 (1.1% of Turnover)	Capital investments in infrastructure, including energy efficiency and other environmental initiatives.

2. **a. Does the entity have procedures in place for sustainable sourcing<sup>42</sup>? (Yes/No)**

Yes. TCS Global Policy on Responsible Sourcing was released internally, during FY 2025 which combines the two existing policies a) TCS Green Procurement and b) TCS Sustainable Supply Chain Policy. This policy details out the topics under Labour, Human rights, Ethics, Environment and Sustainable Procurement. Additionally, this policy aligns with various ESG frameworks and regulatory requirements.

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

All suppliers having a contract agreement with TCS are required to abide by the TCS' Supplier Code of Conduct (SCoC), Health, Safety and Environment (HSE) requirements for contractors and the applicable policies. In addition to this about 23.8% of suppliers have been assessed in FY 2025 on sustainability pillars including Labour, Human rights, Ethics, Environment and Sustainable Procurement through a Sustainable Supply Chain Assessment Platform.

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<sup>43</sup>.**

This is not relevant to TCS global operations as the Company is primarily an IT services organization providing software services.

As the Company provides software services through its office-based operations, it procures off-the-shelf items or products, which after their end of life are disposed of as per sustainable waste management practices. This is in line with the concept of circularity through waste minimization, segregation, reuse, recycling, and eco-friendly disposal according to regulatory requirements and industry best practices.

<sup>42</sup> GRI 308-1

<sup>43</sup> GRI 306-2

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity’s activities (Yes/No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

No. This is not applicable to TCS as the Company primarily provides software services.

**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?**

No. TCS is primarily an IT services organization and products, if any, are typically software products. Hence the applicability of life-cycle approach to TCS’ core operations is rather limited. Application of a life cycle approach is hence restricted to the services and products procured by TCS for its own operations. Most of the product categories procured are off-the-shelf items. Hence, the life cycle philosophy as extended to these include green procurement considerations as a part of the technical specifications for purchase and end-of-life management to maximize recycling.

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<sup>44</sup>.**

TCS is a provider of IT consulting services and business solutions. No social or environmental concerns are associated with the use of its offerings. Details of the environmental footprint of TCS’ operations and mitigation steps are provided as part of disclosures under Principle 6.

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

Indicate Input material	Recycled or re-used input material to total material	
	FY 2025(%)	FY 2024(%)
Materials* used in brownfield projects	20-25	20-25
Materials** used in greenfield projects	30-35	30-35

\*Brownfield projects- Gypsum, Ceiling Tiles, Glass, Kota Flooring, Vitrified Tiles, Carpet, MS Railing, Workstations, Marine Plywood, Common Plywood, Chairs, Laminate, MDF, Doors

\*\*Greenfield Projects- Cement, Steel, RCC, Structural Steel, Paver blocks, AAC Block, Solid Blocks, Gypsum, Ceiling Tiles, Glass, Kota Flooring, Vitrified Tiles, Carpet, MS Railing, Workstations, Marine Plywood, Common Plywood, Chairs, Laminate, MDF, Doors

At TCS, 79% of its energy requirements are sourced from renewable energy. 94% of treated water is recycled for reuse at its owned campuses. Also, 56% of Company’s waste generated is recovered through recycling and reuse.

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

NA, as TCS primarily provides IT consulting and software solutions.

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

NA, as TCS primarily provides IT consulting and software solutions.

<sup>44</sup> GRI 306-2

**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<sup>45</sup>:**

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent Employees</b>											
Male	3,93,940	3,87,215	98.3	3,92,721	99.7	0	0.0	91,342	23.2	0	0.0
Female	2,14,039	2,09,112	97.7	2,13,513	99.8	2,13,676	99.8	0	0.0	0	0.0
<b>Total</b>	<b>6,07,979</b>	<b>5,96,327</b>	<b>98.1</b>	<b>6,06,234</b>	<b>99.7</b>	<b>2,13,676</b>	<b>35.1</b>	<b>91,342</b>	<b>15.0</b>	<b>0</b>	<b>0.0</b>
<b>Other than Permanent Employees</b>											
Male	All the value chain partners adhere to the required statutory compliance in the countries in which TCS operates. TCS monitors and tracks the compliance of value chain partners, as per applicable local laws.										
Female											
<b>Total</b>											

- Each geography complies with the social security measures as prescribed by the respective countries in which TCS operates.
- In India, Paternity Leave benefit is applicable only to employees of the erstwhile TCS e-Serve Limited.
- In Overseas geographies, for certain countries, employees irrespective of gender can avail either Maternal or Paternal benefits and thus have the option to be covered under both Maternal and Paternal benefits.
- In Overseas geographies, employees have an option to voluntarily opt out of insurance benefits, as per the country in which TCS operates.
- TCS does not offer day care facilities on its premises. TCS has location-wise tie-ups with third-party run day care centers, which employees can avail.

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

	FY 2025 (%)	FY 2024 (%)
Cost incurred on well-being measures as a % of total revenue of the Company	1.7	1.7

- Employee salary/wages during Parental benefits are included as part of well-being cost
- All expenditures related to staff welfare including Employee Insurance, Benefits, Rewards, Reimbursement and other staff related expenditures excluding salary/wages.

**2. Details of retirement benefits, for Current Financial Year and Previous Financial Year<sup>46</sup>.**

Benefits	FY 2025		FY 2024	
	No. of employees covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)
<b>India retirement benefits</b>				
Provident Fund (PF)	100.0	Y	100.0	Y
Gratuity	100.0	Y	100.0	Y
Employee State Insurance (ESI)	6.0	Y	6.0	Y
Superannuation (SA)	6.0	Y	6.0	Y
National Pension Scheme (NPS)	3.0	Y	2.0	Y
<b>Overseas retirement benefits</b>	100.0	Y	99.0	Y

- Each geography has its own retiral benefits/social security measures extended to the employees in compliance with the local governing laws in which TCS operates.

<sup>45</sup> GRI 401-2

<sup>46</sup> GRI 201-3

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 (RPWD 2016 Act)? If not, whether any steps are being taken by the entity in this regard.**

Yes. All TCS-owned premises have accessibility provided as per the RPWD 2016 Act.

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

Yes. The Tata Code of Conduct can be accessed at: <https://on.tcs.com/Tata-Code-Of-Conduct>. Additionally, there is a Disability Inclusion Policy, governing TCS’ India operations mapped to the RPWD 2016 Act, available to employees on the Company’s local intranet.

5. **Return to work and Retention rates of permanent employees that took parental leave<sup>47</sup>:**

Gender	Permanent employees	
	Return to work rate (%)	Retention rate (%)
Male	100.0	93.9
Female	99.8	93.7
<b>Total</b>	<b>99.8</b>	<b>93.8</b>

- Return to work: Rate of employees who joined back from their parental leave in FY 2025.
- Retention Rate: Of the employees “Returned to Work”, % of employees those who are employed with TCS at the end of FY 2025.
- Parental leave includes maternity, paternity and adoption leave.

6. **Is there a mechanism available to receive and redress grievances<sup>48</sup> 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 Employees	Yes, employees can use the “Employee Concerns” application to log their grievances in TCS internal portal, which is addressed by the respective stakeholders within the stipulated timelines.
Other than Permanent Employees	Yes, non-permanent employees can raise the grievances through e-mail to the concerned stakeholders.

7. **Membership of employees in association(s) or Unions recognised by the listed entity<sup>49</sup>:**

Category	FY 2025			FY 2024		
	Total employees in respective category (A)	No. of employees in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees in respective category (C)	No. of employees in respective category, who are part of association(s) or Union (D)	% (D/C)
<b>Total Permanent Employees</b>	<b>6,07,979</b>	<b>6,783</b>	<b>1.1</b>	<b>6,01,546</b>	<b>6,997</b>	<b>1.2</b>
Male	3,93,940	4,414	1.1	3,87,448	4,698	1.2
Female	2,14,039	2,369	1.1	2,14,098	2,299	1.1

- Numbers mentioned above are based on voluntary disclosures by employees.

<sup>47</sup> GRI 401-3

<sup>48</sup> GRI 2-16, GRI 2-25, GRI 2-26

<sup>49</sup> GRI 2-30

#### 8. Details of training given to employees<sup>50</sup>:

Category	FY 2025					FY 2024				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Male	3,93,940	3,79,877	96.4	3,63,134	92.2	3,87,448	3,74,988	96.8	3,25,397	84.0
Female	2,14,039	2,02,791	94.7	1,92,395	89.9	2,14,098	2,06,519	96.5	1,76,807	82.6
<b>Total</b>	<b>6,07,979</b>	<b>5,82,668</b>	<b>95.8</b>	<b>5,55,529</b>	<b>91.4</b>	<b>6,01,546</b>	<b>5,81,507</b>	<b>96.7</b>	<b>5,02,204</b>	<b>83.5</b>

#### 9. Details of performance and career development reviews of employees<sup>51</sup>:

Category	FY 2025			FY 2024		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	3,38,005	3,31,413	98.0	3,42,187	3,26,639	95.5
Female	1,84,397	1,75,186	95.0	1,86,739	1,72,919	92.6
<b>Total</b>	<b>5,22,402</b>	<b>5,06,599</b>	<b>97.0</b>	<b>5,28,926</b>	<b>4,99,558</b>	<b>94.4</b>

For respective financial years, column A and C represents employees eligible for the annual performance review.

#### 10. Health and safety management system:

- a. **Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage of such system<sup>52</sup>?**

Yes. TCS is certified to ISO 45001:2018 OHS Management System standard across 129 of its facilities worldwide in FY 2025. These certified locations constitute 82% of office footprint and 87% of people footprint operating from these locations\*.

TCS has a well-defined OHS policy and supporting processes to ensure the safety and well-being of its employees. Safety lead and lag indicators are measured across the organization and reported (refer table below for targets and performance). The Stakeholders' Relationship Committee reviews the Company's health and safety performance on a half yearly basis. Over 87% of the workforce is represented in joint management-employee health and safety committees that monitor, advise and drive occupational, health and safety initiatives.

<sup>50</sup> GRI 403-5, GRI 404-1, GRI 404-2

<sup>51</sup> GRI 404-3

<sup>52</sup> GRI 403-1

\*Only delivery centers are included in these certifications as per the following criteria: >200 seats from India and >50 seats from overseas. The percentage of certified centers would vary Year on Year (YoY) due to addition/closure of facilities depending on business requirements.

**OHS targets and performance:**

Objectives	Goals	Indicator	Target	Performance in FY 2025 (Target achieved Yes/No)
Incident reporting and implementation of remedial measures	Reporting of workplace safety observations and near miss cases	Number of cases	Increase in number of reporting	Yes. 7% increase in reporting of near misses and safety observations compared to previous year.
Building a safety culture and inculcating safe work practices among associates and facility management contractors	Providing training for associates and contractors	Hours of training for associates	1 hour per associate per year	Yes. 1 hour per associate per year (mandatory OHS web-based training)
		Hours of training for contract staff	2 hours per contract staff per year	Yes. 4.1 hours of training per contract staff achieved in the year
	Creating general OHS awareness	Number of awareness communication	1 awareness communication per quarter	Yes. Communication on OHS campaigns is done once a quarter
		Number of awareness campaigns	1 awareness campaign per quarter	Yes. One campaign per quarter
Providing safe workplaces	H&S inspections for all the sites	Number of inspections	Annual inspection per site	Yes. 1 inspection at each site

**b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity<sup>53</sup>?**

As a part of its ISO 45001:2018 compliant OHS Management System, TCS has a documented procedure to carry out assessment of work-related hazards and risks for all routine and non-routine activities carried out at any location. Hazard and risk identification is carried out by the process owners in consultation with the safety experts. The process owners are responsible to ensure adequate controls are identified and implemented to control the identified OHS risks. Mitigation plan and controls are provided to manage the identified hazards and risks based on hierarchy of controls which includes elimination, substitution, engineering controls, training and personal protective equipment.

**c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)<sup>53</sup>**

TCS has an online safety incident reporting tool to ensure that all work related incidents (which include accidents, near-misses, unsafe conditions and unsafe acts) are reported, investigated and closed after taking necessary corrective actions. The awareness to employees on incident reporting is created through induction sessions, web-based trainings, etc. TCSers can also report their health and safety related issues or concerns through an internal Admin Helpdesk. They can also e-mail their concerns to the dedicated e-mail ID and communicate with local health and safety teams.

**d. Do the employees of the entity have access to non-occupational medical and healthcare services? (Yes/No)<sup>54</sup>**

Yes. Occupational Health Centers (OHC) are provided at TCS offices which are managed by reputed Health Care service providers facilitating primary medical care and manage medical emergencies at the workplace. These OHCs are equipped with 24\*7 paramedics along with Doctor’s assistance at PAN India TCS locations. TCS OHC enables associates across India to pre-book virtual appointments with specialists, such as physiotherapists, gynecologists, nutritionists, and gastroenterologists etc. Beyond the OHCs, the Company provides comprehensive medical and healthcare services to employees through the Company-funded medical insurance to employees and their dependents. In overseas geographies, non-occupational medical and healthcare services are provided as per country regulations.

The Company ensures holistic physical and mental wellbeing of its employees through TCS Yoga, Fit4life, Safety first and TCS Cares. For more information, kindly refer to the Human Capital section which forms part of this Integrated Annual Report.

<sup>53</sup> GRI 403-2

<sup>54</sup> GRI 403-6

### 11. Details of safety related incidents<sup>55</sup>, in the following format:

Typical to any service sector company operating out of office-based premises, most common injuries occur due to slips, trips and falls or being struck by stationary objects, road accidents in Company provided transport. TCS ensures capturing all types of incidents including accidents, near-misses and safety observations and ensuring 100% closure of the reported incidents with appropriate corrective and preventive actions.

The safety incident statistics is given below –

Safety Incident/Number	Category	FY 2025	FY 2024
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.025	0.009
Total recordable work-related injuries (Fatalities, Lost Time Injuries, Medical Treatment Injuries)	Employees	53	23
No. of fatalities	Employees	0	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0

### 12. Describe the measures taken by the entity to ensure a safe and healthy work place<sup>56</sup>.

TCS recognizes that OHS and overall physical and mental wellbeing of its employees is integral to its success and growth aspirations as spelled out in its OHS Policy. TCS is committed to providing safe workplaces focusing on preventing injuries, illnesses and continuously strives to eliminate hazards and reduce OHS risks.

There are no major H&S risks associated with TCS' operations as software solutions and IT services provider which operates from offices. Key workplace safety risks include fire safety in buildings, office safety risks such as slips/trips/falls and electrical safety (e.g. electric shock) from use of office equipment and road safety risks during commutes in Company-provided vehicles. Key occupational health related risks are associated with workplace ergonomics, indoor air quality and workplace illumination. Hazard identification and risk assessment processes are conducted to identify each such risks and ensure that proper mitigation measures are put in place to create a healthy and safe work environment.

Some of the mitigation measures to prevent or mitigate significant occupational H&S impacts include:

- Provision and maintenance of fire detection, alarm and suppression systems.
- Regular site review, inspections and audits to assess safety preparedness.
- Regular mock drills for fire, earthquake, bomb threat as well as medical emergencies.
- Provision of ergonomically designed chairs and workstations to prevent musculoskeletal disorders (MSDs).
- Digital monitoring of indoor air quality and periodic cleaning of the HVAC ducts to avoid sick building syndrome.
- Regular training and webinars on occupational health & safety to sensitize employees on OHS aspects to inculcate a culture of safety.
- Employee engagement campaigns on H&S topics such as fire safety, road safety, emergency evacuation, and ergonomics, among others.
- Mandatory OHS web based training (WBT) covering road safety, electrical safety, fire safety, office safety, ergonomics, emergency evacuation, incident reporting among others along with assessment and annual refresher.

### 13. Number of Complaints on the following made by employees<sup>57</sup>:

	FY 2025			FY 2024		
	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	672	0	-	652	0	-
Health & Safety						

<sup>55</sup> GRI 403-9, GRI 403-10

<sup>56</sup> GRI 403-6, GRI 403-2, GRI 3-3, GRI 403-9, GRI 403-10

<sup>57</sup> GRI 2-16, GRI 2-25, GRI 2-26

14. Assessments for the year<sup>58</sup>:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	129 locations at TCS are certified to ISO 45001:2018, OHS Management Systems Standards. 100% of TCS offices have been audited during FY 2025 by qualified internal auditors at TCS. In FY 2025, 33% of ISO 45001:2018 certified TCS locations underwent external/third party audits. During the year, 43 offices have undergone ISO 45001:2018 audits by an external agency for occupational health and safety.
Working Conditions	93 statutory audits/inspections were conducted on H&S (lift, fire, electrical, food safety and municipal corporation).

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/ concerns arising from assessments of health & safety practices and working conditions<sup>59</sup>.

The road transport, slip, trip and fall, cut injury related incidents have been investigated and closed with necessary corrective actions. The corrective actions included training on defensive driving, behaviour based safety practices etc.

**Leadership Indicators**

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

Yes.

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

TCS monitors and tracks the compliance of value chain partners locally and centrally. The Company ensures that statutory dues are remitted to respective PF/ESI/Labour Welfare Fund (LWF) etc. authority by the contractors and proof of the same is produced on a periodic basis.

3. Provide the number of employees having suffered high consequence work - related injury/ill-health/fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment<sup>60</sup>:

NIL

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

No, however TCS provides counselling sessions for retiring employees briefing the benefits available, post-retirement.

5. Details on assessment of value chain partners<sup>61</sup>:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	TCS' supply chain sustainability requirements are integrated with online procurement platform with the 'Sourcing module' and 'Risk module'. TCS' HSE policies, procedures, guidelines, and Supplier Code of Conduct (SCoC) are included in sourcing module in RFP template for digital acceptance by all suppliers/vendors who are considered for evaluation.  Some critical suppliers such as regulated waste disposal services (e-waste, hazardous waste, battery wastes), bottled water suppliers, food suppliers for cafeteria and similar suppliers undergo legal compliance due diligence and site inspection before initiating the negotiation process. The procurement team ensures that SCoC acceptance is done by vendors and all compliances are in place for which a tracking system is maintained.  TCS also conducts periodic audits/review of processes/documents of on-boarded vendors who have contractual agreement.  During FY 2025, 23.8% of suppliers have been assessed on sustainability pillars including health & safety through a Sustainable Supply Chain Assessment Platform.
Working Conditions	

<sup>58</sup> GRI 3-3

<sup>59</sup> GRI 403-10

<sup>60</sup> GRI 403-9

<sup>61</sup> GRI 414-2

6. **Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners<sup>61</sup>.**

TCS conducts regular H&S audits for high-risk vendors such as cafeteria/canteen vendors, transport vendors, bottled water vendors and regulated waste vendors. Any findings during these audits are tracked to closure. Also, TCS' Supplier Sustainability Assessment Platform helps to identify H&S improvements and corrective actions during the assessment and engage with the suppliers on timely actions and close-out.

**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<sup>62</sup>.**

TCS engages with a broad spectrum of stakeholders, to deepen its insights into their needs and expectations, and to develop sustainable strategies for the short, medium and long term. Stakeholder engagement also helps to manage risks and opportunities in business operations. The key stakeholders identified in consultation with the Company's management are: customers, employees, shareholders, academic institutions, staffing firms, other suppliers, technology partners and collaborators, industry bodies, governments, NGOs, local communities, regulators and society at large.

Some other stakeholders that TCS closely engages with – such as industry analysts, equity analysts, and the news media are proxies for other named stakeholders i.e. customers, shareholders, and society at large, respectively.

Stakeholder interactions might be structured (e.g. surveys, account statements) or unstructured (town halls, 1x1 or group meetings). Based on mutual convenience and need, the engagement may be scheduled as needed, or pre-scheduled on a periodic basis, or ongoing (e.g. website, social media).

2. **List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group<sup>63</sup>**

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of Engagement (Annually/Half yearly/ Quarterly/others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	<b>As needed:</b> Project-related calls and meetings; project management reviews; relationship meetings and reviews; executive meetings and briefings; customer visits; responses to Request for Information (RFIs) and Request for Proposal (RFPs); sponsored events; mailers; newsletters; brochures	<ul style="list-style-type: none"> <li><b>Continuous:</b> TCS website; social media</li> <li><b>Half-yearly:</b> Customer satisfaction surveys</li> <li><b>Annual:</b> Customer summits; Innovation days; Executive customer surveys; Sponsored Community events</li> </ul>	<ul style="list-style-type: none"> <li>Understanding client, industry and business challenges</li> <li>Identifying opportunities to improve TCS' service and products for cross-selling</li> <li>Deciding on investments and capabilities required to fulfil demand</li> <li>Understanding client's data privacy and security requirements</li> </ul>
Investors and Shareholders	No	<b>As needed:</b> Press releases and press conferences; email advisories; in-person meetings; investor conferences; non-deal roadshows; conference calls	<ul style="list-style-type: none"> <li><b>Quarterly:</b> Financial statements in IndAS and IFRS; Earnings call; Exchange notifications; Press conferences</li> <li><b>Continuous:</b> Investors page on the TCS website</li> <li><b>Annual:</b> Annual General Meeting; Annual Report</li> </ul>	<ul style="list-style-type: none"> <li>Educating the investor community about TCS integrated value creation model and business strategy for long term</li> <li>Helping investors voice their concerns regarding Company policies, reporting, strategy, etc.</li> <li>Understanding shareholder expectations</li> </ul>

<sup>61</sup> GRI 414-2

<sup>62</sup> GRI 2-29

<sup>63</sup> GRI 2-29

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of Engagement (Annually/Half yearly/ Quarterly/others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	<b>As needed:</b> Town halls; roadshows; project or operations reviews; video conferences; audio conference calls; one-on-one counselling	<ul style="list-style-type: none"> <li><b>Monthly:</b> @TCS (in-house magazine)</li> <li><b>Continuous:</b> TCS website; Communication via TCS intranet; dipstick surveys; grievance redressal system; OneTCS Newsroom</li> <li><b>Annual:</b> PULSE (employee feedback survey); long-service awards; sales meets; Blitz (business planning meet)</li> </ul>	<ul style="list-style-type: none"> <li>Career management and growth prospects</li> <li>Learning opportunities</li> <li>Compensation structure</li> <li>Building a safety culture and inculcating safe work practices among employees</li> </ul>
Partners and Collaborators	No	<b>As needed:</b> Meetings/calls; COIN™ meetings; visits; partner events	<ul style="list-style-type: none"> <li><b>Monthly:</b> Conference calls</li> <li><b>Quarterly:</b> Business reviews</li> <li><b>Annual:</b> Partner events</li> </ul>	<ul style="list-style-type: none"> <li>Stronger partnerships</li> <li>Demand sustainability</li> <li>Credit worthiness</li> <li>Ethical behavior</li> <li>Fair business practices</li> <li>Governance</li> </ul>
Academic Institutions	No	<b>As needed:</b> Academic Interface Program; Co-Innovation Network (COIN™) meetings	<ul style="list-style-type: none"> <li><b>Continuous:</b> TCS website; academic portal</li> <li><b>Annual:</b> Sangam (high-level academic conference); campus recruitment</li> </ul>	<ul style="list-style-type: none"> <li>Knowledge-exchange collaboration</li> <li>Advancing the academic's research program/curriculum enhancement</li> <li>Job creation</li> <li>Internship opportunities</li> <li>Faculty development</li> </ul>
Recruiters; staffing firms, other suppliers	No	<b>One-time:</b> RFIs/RFPs; empanelment process	<ul style="list-style-type: none"> <li><b>As needed:</b> Transactional meetings; periodic reviews; surveys</li> <li><b>Continuous:</b> Tata Code of Conduct; Supplier evaluations</li> </ul>	<ul style="list-style-type: none"> <li>Equal opportunity hiring initiatives and what are the biggest challenges</li> <li>Engage with suppliers to strengthen awareness through training</li> <li>Adaptation of procurement processes to environmental, economic and ethical requirements</li> </ul>
Industry bodies, Regulators	No	<b>As needed</b> (need basis/ usually 1-2 meetings in 3 months' basis): <ul style="list-style-type: none"> <li>Conferences and seminars,</li> <li>working committee meetings,</li> <li>surveys, other meetings</li> </ul>	<b>Annual:</b> Conferences; summits	<ul style="list-style-type: none"> <li>Ensure 100% compliance to all local laws</li> <li>Cross-industry sustainability initiatives and knowledge transfer to promote sustainability</li> </ul>

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of Engagement (Annually/Half yearly/ Quarterly/others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Media, industry analysts, society at large	No	<b>As needed:</b> Governance RFI/RFPs; presentations; project meetings; reviews; calls and meetings; surveys; consultative sessions; field visits; due diligence; calls and meetings; conferences and seminars; surveys; press releases; press conferences; media interviews and quotes; sponsored events, Analyst days	<b>Continuous:</b> Annual General Meeting; Quarterly reports and Annual report; Earnings conference call; Media interaction; Press releases, TCS website	<ul style="list-style-type: none"> <li>Understand areas for sustainable development</li> <li>Communicate TCS' performance and strategy</li> <li>Manage TCS' brand and reputation</li> <li>Share and contribute to thought leadership and insight into public and business concerns</li> <li>Discuss TCS' response to responsible business issues</li> <li>Work in partnership to develop solutions to global challenges</li> </ul>
NGOs, local communities, women, youth and other marginalized groups	Yes	<b>As needed:</b> Project meetings; reviews; calls and meetings; surveys; consultative sessions; field visits; due diligence; conferences and seminars	<b>Continuous:</b> Quarterly Reports and Annual Report; TCS website	<ul style="list-style-type: none"> <li>Understand community needs</li> <li>Plan and implement CSR projects</li> <li>Share and contribute to thought leadership</li> <li>Work in partnership to serve underserved communities</li> </ul>

### Leadership Indicators

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

TCS consults stakeholders on material topics and also conducts periodic materiality assessments to update the list on an ongoing basis. Stakeholder interactions result in the identification of a broad funnel of issues important to each of the constituencies. The Company uses discussions with internal and external stakeholders, as well as its own judgment, to prioritize and arrive at a list of material topics with significant economic, environmental, or social impacts on TCS' business, reputation, and operations. The TCS management shares feedback with the Board on these issues.

- 2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

Yes, TCS' ESG strategy on material topics uses inputs gathered during stakeholder consultations. Material topics are shortlisted and prioritized based on their impact on stakeholders and business and are included in the section titled 'Sustainability Disclosures', which forms part of this Integrated Annual Report.

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

TCS' Corporate Social Responsibility (CSR) is committed to build equitable and inclusive pathways for women, youth, and marginalized groups on a meaningful scale and with breakthrough innovations. The organization serves stakeholders in remote parts of the world, in areas where the need is high, and resources are the least. This is realized through programs that address the needs of stakeholders in the areas of K-12 education, literacy to livelihood, employment through skilling, digital inclusion and entrepreneurship.

For more details of TCS CSR initiatives, refer link: <https://www.tcs.com/corporate-social-responsibility>

**PRINCIPLE 5: Businesses should respect and promote human rights**

**Essential Indicators**

1. **Employees who have been provided training on human rights issues and policy(ies) of the entity, in the following format<sup>64</sup>:**

Category	FY 2025			FY 2024		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Permanent	6,07,979	5,87,667	96.7	6,01,546	5,88,699	97.9
Other than permanent	28,854	25,548	88.5	30,312	24,543	81.0
<b>Total Employees</b>	<b>6,36,833</b>	<b>6,13,215</b>	<b>96.3</b>	<b>6,31,858</b>	<b>6,13,242</b>	<b>97.1</b>

2. **Details of minimum wages paid to employees, in the following format<sup>65</sup>:**

Category	FY 2025					FY 2024				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No.(B)	% (B/A)	No.(C)	% (C/A)		No.(E)	% (E/D)	No.(F)	% (F/D)
<b>Permanent</b>										
Male	3,93,940	409	0.1	3,93,531	99.9	3,87,448	415	0.1	3,87,033	99.9
Female	2,14,039	471	0.2	2,13,568	99.8	2,14,098	518	0.2	2,13,580	99.8
<b>Other than Permanent</b>										
Male	All the value chain partners adhere to the required statutory compliance in the countries in which TCS operates. TCS monitors and tracks the compliance of the value chain partners, as per applicable local laws.									
Female										

3. **a) Details of remuneration/salary/wages, in the following format<sup>66</sup>:**

	Male		Female	
	Number	Median remuneration/salary/wages of respective category (₹ Lakh per annum)	Number	Median remuneration/salary/wages of respective category (₹ Lakh per annum)
Board of Directors (BoD)	8	274.1	2	138.3
Key Managerial Personnel (KMP)	5	777.3	-	NA
Employees other than BoD and KMP	3,93,937	16.7	2,14,039	10.6

- At TCS, remuneration is same for men and women working full-time, in the same grade, in the same role, and at the same location, and with the same level of experience<sup>67</sup>. Where relevant, the Company publishes the raw mean and median pay differences between genders (not normalized for part-timers or grade and role differences) on its own website as well as on public sites. Gaps in median salary between genders is due to different proportion of men and women across experience levels and grades. TCS' focused equal-opportunity employment programs are expected to narrow this gap over time.
- KMP includes CEO & MD, CFO, CS, erstwhile Chief Operating Officer & ED and erstwhile CS.

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

	FY 2025 (%)	FY 2024 (%)
Gross wages paid to female as % of total wages*	<b>24.8</b>	<b>24.9</b>

\*Gross wages paid to female as % of total wages for the financial year ended March 31, 2024 has been restated to improve accuracy and clarity in reporting following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. The values as disclosed in the BRSR for the year ended March 31, 2024 was 26.1%

4. **Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business<sup>68</sup>? (Yes/No)**

Yes

<sup>64</sup> GRI 2-24

<sup>65</sup> GRI 405-2

<sup>66</sup> GRI 2-19, GRI 2-21

<sup>67</sup> GRI 202-1, GRI 405-2

<sup>68</sup> GRI 2-13

5. **Describe the internal mechanisms in place to redress grievances related to human rights issues<sup>69</sup>.**

Reporting avenues have been provided to employees, customers, suppliers and other stakeholders to raise concerns or make disclosures when they become aware of any actual or potential violation of the company Code, policies or laws including human rights violations. Non-permanent employees can raise the grievances via email to the stakeholders concerned. Additionally, anybody can make protected disclosures under the Company's Whistle Blower policy. Representations made on the reporting avenues are reviewed and appropriate action is taken on substantiated violations.

6. **Number of Complaints on the following made by employees<sup>70</sup>:**

	FY 2025			FY 2024		
	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	125	23	-	110	17	-
Discrimination at workplace	3	0	-	4	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/ Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

	FY 2025	FY 2024
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	125	110
Complaints on POSH as a % of female employees/workers	0.06%	0.05%
Complaints on POSH upheld	78	66

8. **Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases<sup>71</sup>.**

Concerns on discrimination and harassment are dealt confidentially. TCS does not tolerate any form of retaliation against anyone reporting good faith concerns. Anyone involved in targeting such a person raising such complaints will be subject to disciplinary action.

9. **Do human rights requirements form part of your business agreements and contracts? (Yes/No)<sup>72</sup>**

Yes

<sup>69</sup> GRI 2-16, GRI 2-25, GRI 2-26

<sup>70</sup> GRI 406-1

<sup>71</sup> GRI 2-16, GRI 2-25, GRI 2-26

<sup>72</sup> GRI 2-23, GRI 2-24

10. **Assessments for the year:**

	<b>% of your plants and offices that were assessed (by entity or statutory authorities or third parties)</b>
Child labour	TCS internally monitors compliance with all relevant laws and policies pertaining to these issues at 100% of its offices. There have been no observations by local statutory authority/third parties in India in FY 2025.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

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

NA

**Leadership Indicators**

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

Human rights are protected and upheld in TCS’ core value of ‘Respect for the individual’ and enshrined in the TCoC that guides how TCS conducts itself in every community that it operates in. TCS has relevant in-house policies and procedures to reinforce human rights, resulting in a good track record regarding human rights grievances or complaints. TCS continually gathers feedback and keeps track of developments in the regulatory area to further strengthen existing processes.

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

TCS adopts a zero-tolerance approach to issues related to human rights. It follows all government regulations and regulatory policies in the countries where it operates and complies with all applicable global and local laws including collective bargaining agreements through its policies and standards. TCS executes the TCoC which takes care of Human Rights aspects. In vendor management, the Company ensures due diligence for human rights under the ESG framework.

3. **Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?**

Yes. All TCS-owned premises have accessibility provided as per the RPWD 2016 Act.

4. **Details on assessment of value chain partners:**

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Sexual Harassment	All value chain partners are expected to adhere to the applicable laws, TCoC and Supplier Code of Conduct which does not tolerate any form of harassment, whether sexual, physical, verbal, or psychological. However, TCS does not conduct any formal assessment for the same.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	

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

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

## PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

### Environmental Sustainability at TCS:

TCS has embraced the precautionary principle and recognized carbon footprint mitigation and environmental protection along with resource optimization as a key priority area. It is driven by the belief that sustainability-driven decisions are essential to business success. TCS' Environmental Sustainability Policy articulates this vision and mission. The Stakeholder Relationship Committee oversees the carbon and environmental strategy and performance, demonstrating strong commitment at senior-most levels of the organization.

TCS is certified to ISO 14001:2015 Environmental Management System (EMS) standard across 129 of its facilities worldwide in FY 2025. These certified locations constitute 82% of office footprint and 87% of people footprint operating from these locations<sup>#</sup>. In FY 2025, 33% of ISO 14001 certified TCS locations underwent external/third party audits. TCS has induction training for all new employees on Environmental Sustainability. In addition to this, an Environmental Sustainability Web Based Training (WBT) program is mandatory for all employees which includes topics such as Sustainability Development Goals (SDGs), energy and climate change, water conservation, waste management, biodiversity, responsible consumerism, design thinking for sustainability and what TCS is doing in the field of environmental sustainability. This training is followed by bi-annual refresher training and assessment. In FY 2025, 98% employees were compliant with the mandatory training requirement.

### Essential Indicators

#### 1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format<sup>73</sup>:

Electricity from the grid is the most significant form of energy for TCS. Over the years, TCS has increased the share of Renewable Electricity (RE) through "green-tariff" schemes offered by the state electricity providers, onsite rooftop solar generation and procurement from third party producers in India and procurement of Energy Attribute Certificates (EAC). The renewable energy consumption as a percentage of total energy consumption has increased from 74% in FY 2024 to 79% in FY 2025. The renewable electricity attributed to 85% of total electricity consumption during the year (refer to table below). Electricity consumption across TCS operations increased by 11% YoY on account of increased operations due to return to office and inclusion of additional locations in the reporting boundary. There is a 4.3% increase in overall electricity consumption due to inclusion of additional locations in the reporting boundary. Other sources of energy include natural gas (mainly used for space heating/cooling, district heating and cooling, mostly in overseas geographies), fuel used in company owned vehicles, cooking gas used in cafeteria and diesel used in diesel generators (mainly used as a back-up source during power shortages).

Details of total energy consumption [in Mega Joules (MJ)] and energy intensity are provided below:

Parameter	FY 2025	FY 2024
<b>From renewable sources</b>		
Total electricity consumption (A)	1,53,74,95,415	1,26,61,08,110
Total fuel consumption (B)	NIL	NIL
Energy consumption through other sources (C)	1,42,333	1,80,187
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>1,53,76,37,748</b>	<b>1,26,62,88,297</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	27,75,27,478	37,58,00,721
Total fuel consumption (E) <sup>72</sup>	12,57,61,506	6,70,93,957
Energy consumption through other sources (F)	NIL	NIL
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>40,32,88,984</b>	<b>44,28,94,678</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>1,94,09,26,732</b>	<b>1,70,91,82,976</b>
<b>Energy intensity per rupee of turnover</b> (Total energy consumed (MJ)/Revenue from operations)	0.000760	0.000710
<b>Energy intensity per rupee turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed (MJ)/Revenue from operations adjusted for PPP)*	0.015705	0.014495
<b>Energy intensity in terms of physical output [(MJ)/Full Time Employee (FTE)**]</b>	3,047.8	2,715.2

\*The intensity adjusted for PPP has been restated following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. The PPP factor has been sourced from IMF database. The restatement has led to a revision of prior reported value of 0.016234 for the year ended March 31, 2024

\*\*The year end headcount data (as on March 31, 2025) has been used for the intensity calculations.

<sup>73</sup> GRI 302-1, GRI 302-3

<sup>#</sup>Only delivery centers are included in these certifications as per the following criteria: >200 seats from India and >50 seats from overseas. The % of certified centers would vary YoY due to addition/closure of facilities depending on business requirements.

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

Yes. Independent assurance has been carried out by KPMG.

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

3. **Provide details of the following disclosures related to water<sup>74</sup>, in the following format:**

The sources of freshwater at TCS include third party water (89%), groundwater (8%) and rainwater harvested (3%).

TCS optimizes water consumption through conservation, sewage treatment and reuse, and utilization of harvested rainwater.

All newer campuses have been designed for higher water efficiencies, treatment and recycling of sewage, and rainwater harvesting.

The detailed break up is given below:

Parameter	FY 2025	FY 2024
<b>Water withdrawal by source [in kilolitres (KL)]</b>		
(i) Surface water	NIL	NIL
(ii) Groundwater	2,79,629	2,56,802
(iii) Third party water	31,17,394	26,06,339
(iv) Seawater/desalinated water	NIL	NIL
(v) Others – Rainwater utilized	91,246	83,437
<b>Total volume of water withdrawal (i + ii + iii + iv + v)</b>	<b>34,88,269</b>	<b>29,46,578</b>
<b>Total volume of water consumption (KL)</b>	<b>28,71,784</b>	<b>24,67,342</b>
<b>Water intensity Per Rupee of turnover</b> (Total water consumption (KL)/Revenue from operations)	0.000001	0.000001
<b>Water intensity Per Rupee of turnover adjusted for Purchasing Power Parity (PPP)*</b> (Total water consumption (KL)/Revenue from operations adjusted for PPP)	0.000023	0.000021
<b>Water intensity in terms of physical output (Water Consumed in KL/FTE)**</b>	4.5	3.9

\*The intensity adjusted for PPP has been restated following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. The PPP factor has been sourced from IMF database.

The restatement has led to a revision of prior reported value of 0.000023 for the year ended March 31, 2024

\*\*The year end headcount data (as on March 31, 2025) has been used for the intensity calculations.

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

Yes. Independent assurance has been carried out by KPMG.

4. **Provide the following details related to water discharged<sup>75</sup>:**

Parameter	FY 2025	FY 2024
<b>Water discharge by destination and level of treatment [in kilolitres (KL)]</b>		
(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		
(iv) Sent to third parties		
- No treatment	4,12,036	2,88,621
- With treatment – Please specify level of treatment	2,04,449	1,90,615
Note- tertiary treatment		
(v) Others		
- No treatment	-	-
- With treatment – Please specify level of treatment	-	-
<b>Total water discharged (KL)</b>	<b>6,16,485</b>	<b>4,79,236</b>

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

Yes. Independent assurance has been carried out by KPMG.

<sup>74</sup> GRI 303-3, GRI 303-5

<sup>75</sup> GRI 303-1, GRI 303-2, GRI 303-4

5. **Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation<sup>76</sup>.**

Yes. TCS has implemented state of the art infrastructure for treatment of wastewater and recycling the treated water. All TCS campuses are zero liquid discharge facilities and have installed secondary and tertiary treatment systems for achieving optimal quality of treated water to be reused within the campus. TCS' efforts on water conservation, rainwater harvesting, recycling and reusing treated water has helped TCS manage its water resources optimally.

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

Parameter	Please specify unit	FY 2025	FY 2024
NOx	NA	-	-
SOx	NA	-	-
Particulate matter (PM)	NA	-	-
Persistent organic pollutants (POP)	NA	-	-
Volatile organic compounds (VOC)	NA	-	-
Hazardous air pollutants (HAP)	NA	-	-
Others – please specify	NA	-	-

There are no continuous sources of air emissions in the Company's operations. The DG sets are operated only during power outages and hence the air emissions of pollutants (other than GHGs) are not material.

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

The DG stack emissions are sampled and analyzed by government approved laboratories and the reports are reviewed by the internal team to ensure compliance with the Consent to Operate (CTO) conditions. These stack emission reports are submitted to government authorities (State Pollution Control Boards) as per consent conditions. These reports are also verified during internal and external audits to verify compliance.

7. **Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format<sup>77</sup>:**

The Scope 1 emissions are from direct GHG sources like fuel used in Company owned vehicles, diesel generators and cafeteria, fugitive emissions of refrigerants and fuel used for space heating. Scope 1 accounts for about 27% of the Scope 1 + Scope 2 carbon footprint in FY 2025. The balance 73% is Scope 2 emissions. The breakup is provided as required in the table below.

Parameter	Unit	FY 2025	FY 2024
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	20,494.8	21,949.0
- CO <sub>2</sub>	tCO <sub>2</sub> e	8,072.0	6,600.0
- CH <sub>4</sub>	tCO <sub>2</sub> e	5.6	5.4
- N <sub>2</sub> O	tCO <sub>2</sub> e	52.2	34.5
- HFC	tCO <sub>2</sub> e	12,365.0	15,309.0
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	<b>55,599.0</b>	<b>73,722.0</b>
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions (tCO <sub>2</sub> e)/Revenue from operations)	tCO <sub>2</sub> e/rupee turnover	0.00000003	0.00000004
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*</b> (Total Scope 1 and Scope 2 GHG emissions (tCO <sub>2</sub> e)/Revenue from operations adjusted for PPP)	tCO <sub>2</sub> e/rupee turnover adjusted for PPP	0.00000062	0.00000082
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>	tCO <sub>2</sub> e/FTE**	0.12	0.15

<sup>76</sup> GRI 303-1, GRI 303-2

<sup>77</sup> GRI 305-1; GRI 305-2, GRI 305-4. Scope 1 emissions have been calculated using the emissions factors published by the DEFRA GHG conversion factors 2024. For Scope 2 emissions – for India, the source of the emission factor is the CO<sub>2</sub> Baseline Database for the Indian Power Sector, User Guide, Version 20.0, December 2024, published by the Central Electricity Authority of India. As TCS, India procures electricity from the India grid, (which is a mix of conventional and renewable energy), the emission factor which has been considered is 0.727 tCO<sub>2</sub>/MWh, as per CEA. For Australia, Canada, North America, and UK, emission factors specific to the region published by local authorities are used. For other countries IEA v7 emission factors (12/2024) and GHG protocol v20 (07/2024) – eGRID 2022 have been used as appropriate to the source of electricity procured.

\*The intensity adjusted for PPP has been restated following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. The PPP factor has been sourced from IMF database. The restatement has led to a revision of prior reported value of 0.00000091 for the year ended March 31, 2024

\*\*The year end headcount data (as on March 31, 2025) has been used for the intensity calculations.

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

Yes. Independent assurance has been carried out by KPMG.

8. **Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details<sup>78</sup>.**

Yes. TCS is executing projects related to reducing GHG emissions to meet the carbon targets.

**Commitment to Science Based Targets initiative (SBTi)**

TCS has committed to SBTi and the Near-Term Targets are given below. SBTi has classified TCS's scope 1 and 2 target, in line with a 1.5°C trajectory.

- TCS commits to reduce absolute scope 1 and 2 GHG emissions 90% by FY 2030 from a FY 2016 base year.
- TCS also commits to reduce absolute scope 3 emissions 35% by FY 2034 from a FY 2020 base year.

To achieve these targets, the green-house gas management approach has four key levers – green infrastructure, green IT, IT-enabled operational efficiencies, and renewable energy.

**Green Infrastructure and IT enabled operational efficiency:**

All new campuses owned by TCS are designed according to green building standards for energy and resource efficiency. They have roof-top solar photovoltaic installations to reduce the carbon footprint. The total built-up area occupied by TCS has increased YoY from 38.2 million sq.ft. to 40.6 million sq.ft. in FY 2025. With the increasing footprint, TCS is committed to expand consciously its green footprint, to align with its sustainability goals. In FY 2025, TCS got Platinum IGBC certification for 2 additional buildings and Gold certification for 3 additional buildings. The green certified area in India has increased from 67.3% to 71% over the total built-up area. This accounts for 45 TCS offices and campuses with over 28.8 million sq.ft. of area under certified green building by Indian Green Building Council.

During the year, several initiatives were aligned to achieve the carbon targets which included those in building and IT infrastructure. Initiatives in building infrastructure included energy efficiencies in HVAC systems, Uninterrupted Power Supply (UPS) and chillers. The specific initiatives are as below:

- HVAC system upgradation by installation of latest technology VRF systems which works on inverter technology.
- Use of High Efficiency VFD based chillers.
- Replacement of R-22 based and fixed compressor-based HVAC equipment with inverter technology-based equipment.
- Modular UPS which can modulate its capacity based on load and helps provide 90-95% efficiency, even at lower loads.
- Life cycle-based replacement of HVAC equipment like chillers, pumps and cooling towers has helped reduce TCS' energy consumption.
- Energy optimization in the Company's operations through IoT based solutions, remote monitoring, analytics and automated feedback mechanism.
- As a commitment to energy conservation and management, the Company has continued to implement initiatives, monitor and measure energy performance at 22 of TCS' ISO 50001:2018 certified campuses in India, conducted internal audits at 100% of the certified campuses and have undertaken external audits by TUV Nord for continuing TCS' certification to Energy Management Systems (EnMS).

**Green IT:**

Initiatives in Green Information Technology (Green IT) focused on data center and IT device consolidation and optimization to reduce the carbon footprint. The areas covered under green IT initiatives include IT energy optimization in data centers and equipment rooms. TCS' data centers have a weighted average PUE of 1.59 (FY 2025) compared to PUE of 1.7 (FY 2024). Apart from the two main data centers, TCS also has 54 equipment rooms for business as usual (BAU) activities, wherein the weighted average PUE was 1.79 in FY 2025. TCS data centres use 100% RE. The total power consumed by TCS data centers was 6.6 GWh during the reporting year

<sup>78</sup> GRI 305-5

FY 2025. In addition to the above, green attributes are considered in every IT asset procurement.

TCS' IoT-based Real-time Energy Management System (TCS Clever Energy™) initiative involves real time monitoring to optimize the operational energy efficiency across all offices. The smart, scalable, analytics driven IoT solution uses TCS Connected Universe Platform (TCUP) IoT platform, which forms the backbone, enabling visualization of data acquired from various locations and facilities' energy meters and sensors. Other energy optimization initiatives include:

- IT Equipment optimization (rack consolidation, server consolidation and procurement of energy efficient devices)
- UPS optimization (right sizing of UPS, replacement of old technology UPS with modular UPS)
- Cooling optimization (switching off excess capacity cooling units, maintaining return set temperature at 24 +/- 1° C, replacing old with new technology cooling units)
- Leakage reduction (proper alignment of racks and perforated tiles, partitioning to reduce cooling area, cold aisle containment, blanking panel, active tiles and soft partitioning)

#### Renewable Energy:

The roof top solar photovoltaic installations this year remained at 10.2 MWp contributing to 2.7% of total electricity use in FY 2025. The Company continued its procurement of renewable energy through Power Purchase Agreements (PPAs), switching over to green tariffs and procurement of Energy Attribute Certificates (EACs). The onsite solar generation and renewable energy procurement have resulted in an increase in renewable energy use to 79% of total energy use.

#### 9. Provide details related to waste management by the entity, in the following format<sup>79</sup>:

TCS is primarily an IT services and consulting organization, and therefore does not use any hazardous or toxic chemicals in its core processes. The Company has office or facility operations, and the waste is generated from the auxiliary processes used to run these facilities. Based on the nature of its services, TCS' facilities mostly generate electronic, electrical, and municipal solid waste. Potentially hazardous and regulated wastes such as lead-acid batteries and waste lube oil are generated in relatively smaller proportions which are disposed through government-approved recyclers as per regulations. E-waste is disposed to government approved e-waste recyclers.

TCS is committed to sustain the best practices that have already been institutionalized like segregation of all recyclable wastes, 100% compliance to management practices for regulated wastes like hazardous and e-waste and maximizing recycling of office papers, packaging paper and plastics. TCS focuses on elimination of single-use plastics to ensure that the impact on environment and ecosystems is minimal. E-waste is one of key wastes generated from Company's facilities and the Company has a process to manage and handle e-wastes at TCS. TCS follows a stringent process for conducting due diligence prior to finalizing an authorized e-waste disposal/recycling vendor. TCS facilities ensure safe disposal of the e-waste to the authorized recycler as per regulatory requirement in respective geographies.

All TCS campuses, owned offices and leased offices that have available space are provided with on-site food waste management facilities such as biodigesters and organic waste converters (OWCs) and garden waste is treated by vermicomposting at TCS campuses where feasible. TCS targets to achieve Zero Waste to Landfill (ZWL) for all TCS' campuses by 2030 and plans to maximize the recycling and reuse of all waste categories to divert waste away from landfill.

In FY 2025, TCS has obtained ZWL certification for 8 additional campuses taking the ZWL certified campuses to 9.

TCS has operational control procedures (OCPs) for waste management and handling of different categories of wastes and has set procedures for waste segregation, handling, storage, and disposal of different waste categories.

Parameter	FY 2025	FY 2024
<b>Total Waste generated [in metric tonnes (MT)]</b>		
Plastic waste (A)	262.0	137.3
E-waste (B)	740.9	297.5
Bio-medical waste (C)	0.3	0.8
Construction and demolition waste (D)	1,589.6	1,070.8
Battery waste (E)	343.0	261.0
Radioactive waste (F)	NA	NA

<sup>79</sup> GRI 306-3, GRI 306-4, GRI 306-5

Parameter	FY 2025	FY 2024
Other Hazardous waste. Please specify, if any. (G) (Used oil in DG sets, oil soaked cotton waste and oil filters)	48.1	33.2
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	6,999.1	4,915.6
Quantity of office paper waste	225.1	308.0
Quantity of packaging paper waste (cardboards etc.)	180.0	136.0
Quantity of other paper waste generated (tissue paper rolls, food packaging)	446.2	338.0
Quantity of other packaging material (thermocool etc.)	12.9	10.5
Quantity of Miscellaneous waste (floor waste, toilet rolls, C-fold, cafeteria dry waste etc.)	2,176.4	867.0
Quantity of other office scrap waste generated	376.5	197.0
Quantity of garden waste generated	1,244.4	1,167.0
Quantity of food waste	2,230.9	1,756.0
Quantity of sanitary waste	62.0	69.3
Quantity of coolant	1.3	0.2
Quantity of other dry waste generated	43.4	66.6
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>9,983.0</b>	<b>6,716.2</b>
<b>Waste intensity per rupee of turnover</b> (Total waste generated (MT)/Revenue from operations)	0.0000000039	0.0000000028
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*</b> (Total waste generated (MT)/Revenue from operations adjusted for PPP)	0.0000000808	0.0000000570
<b>Waste intensity in terms of physical output (waste in tonnes/FTE)**</b>	0.016	0.011
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled***		
- Battery	346.9	274.0
- E-waste	705.0	246.0
- Hazardous waste	24.1	24.1
- Non-Hazardous waste	3,703.2	3,038.0
- Plastic Waste	179.2	65.2
- Construction & Demolition waste	450.3	63.0
(ii) Re-used		
- Construction & Demolition waste	0.0	1.0
- Non-Hazardous waste	466.0	288.0
(iii) Other recovery operations	-	-
<b>Total</b>	<b>5,874.7</b>	<b>3,999.3</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration		
- Biomedical waste	0.3	0.8
- Non-hazardous waste	158.7	128.0
- Hazardous waste	2.7	2.4
(ii) Landfilling		
- Non-hazardous waste	1,397.7	1,318.0
- Construction & demolition waste	1,084.4	936.0
(iii) Other disposal operations	-	-
<b>Total</b>	<b>2,643.8</b>	<b>2,385.2</b>

\*The intensity adjusted for PPP has been restated following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. The PPP factor has been sourced from IMF database. The restatement has led to a revision of prior reported value of 0.0000000638 for the year ended March 31, 2024.

\*\*The year end headcount data (as on March 31, 2025) has been used for the intensity calculations.

\*\*\*100% of the regulated waste (e-waste, battery waste) is disposed through recycling. The generated quantities, if remaining at the end of the financial year for disposal, are stored at the facilities and recycled through approved/authorized vendors.

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

Yes. Independent assurance has been carried out by KPMG.

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.<sup>80</sup>**

NA

11. **If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/clearances are required, please specify details in the following format<sup>81</sup>:**

TCS has its campus- Kalinga Park, Bhubaneswar, Odisha which is located near Chandaka Wildlife Sanctuary. This is located in the Special Economic Zone (SEZ) developed by the Odisha Industrial Infrastructure Development Corporation (IDCO). All necessary environmental clearances have been obtained for the campus.

S/N	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1	TCS Kalinga Park, Chandaka Industrial Estate, Bhubanewar, Odisha	Software Consultancy Services	Yes, the conditions of Environmental Clearance have been complied with.

12. **Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year<sup>82</sup>:**

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Expansion ( Phase 2) of TCS Noida IT SEZ Campus, Uttar Pradesh.	EC24B3813UP5882017N	September 6, 2024	Yes	Yes	<a href="https://www.tcs.com/investor-relations/environmental-impact-assessments-details">https://www.tcs.com/investor-relations/environmental-impact-assessments-details</a>

13. **Is the entity compliant with the applicable environmental law/regulations/guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format<sup>83</sup>:**

Yes. TCS has complied with applicable environmental law/regulations/guidelines applicable in India. No fine/penalty/action was initiated against the entity under any of the applicable environmental laws/regulation/guidelines.

S/N	Specify the law/regulation/guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
NA				

<sup>80</sup> GRI 306-2; GRI 3-3

<sup>81</sup> GRI 304-1

<sup>82</sup> GRI 413-1, GRI 303-1

<sup>83</sup> GRI 2-27

**Leadership Indicators**

1. **Water withdrawal, consumption and discharge in areas of water stress (in kiloliters)<sup>84</sup>:**

**For each facility/plant located in areas of water stress, provide the following information:**

(i) **Name of the area:**

In FY 2025, there are 23 stress zones\* identified as per the classification by the Central Ground Water Board for India locations and the World Resources Institute (WRI) Aqueduct Tool for non- India geographies, 49 TCS offices are located under water stressed zones. List of the 23 stress zones is as below:

1	Ambattur (1 TCS location)	13	Vadodara (1 TCS location)
2	Bengaluru (North) (1 TCS location)	14	Velachery (1 TCS Location)
3	Bisrakh (4 TCS locations)	15	Japan (2 TCS locations)
4	Gurugram (4 TCS locations)	16	US (2 TCS locations)
5	Karol Bagh (1 TCS location)	17	China (1 TCS Location)
6	Serilingampally (5 TCS locations)	18	Philippines (3 TCS locations)
7	Varanasi (1 TCS location)	19	UK (1 TCS location)
8	Anekal (1 TCS location)	20	Chile (2 TCS locations)
9	Bengaluru (East) (8 TCS locations)	21	Mexico (4 TCS locations)
10	Gandhinagar (2 TCS locations)	22	Uruguay (1 TCS location)
11	Indore (1 TCS location)	23	Saudi Arabia (1 TCS Location)
12	Lucknow (1 TCS location)		

(ii) **Nature of operations:** Software and IT operations

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

Parameter	FY 2025*	FY 2024
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	-	-
(ii) Groundwater	74,465	69,057
(iii) Third party water	11,26,779	6,83,525
(iv) Seawater/desalinated water	-	-
(v) Others (rainwater utilized)	585	1,013
<b>Total volume of water withdrawal (in kilolitres)</b>	<b>12,01,829</b>	<b>7,53,595</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>8,78,270</b>	<b>6,33,900</b>
<b>Water intensity per rupee of turnover</b> (Water consumed in KL/turnover in INR)	0.00000034	0.00000026
<b>Water discharge by destination and level of treatment (in kiloliters)</b>		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	1,79,866	27,118
Note: Wastewater sent to municipal treatment & common sewage treatment plant (STP)		
- With treatment – please specify level of treatment	1,43,693	92,577
Note: Tertiary treatment		
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
<b>Total water discharged (in kilolitres)</b>	<b>3,23,559</b>	<b>1,19,695</b>

\*The data for water stressed locations across TCS global (including top 20 non- India locations which attributes to 50% of overseas water consumption) has been included in FY 2025 as against coverage of only India locations in FY 2024. For TCS India operations the Central Ground Water Authority (CGWA), India and for other geographies the WRI Aqueduct have been used to identify water stressed locations respectively.

<sup>84</sup> GRI 303-3, GRI 303-4, GRI 303-1, GRI 303-2, GRI 303-5

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

Yes. Independent assurance has been carried out by KPMG.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format<sup>85</sup>:

Parameter	Unit	FY 2025	FY 2024
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> Equivalent	5,23,810	4,94,721
Category 1 – Purchased goods & services	tCO <sub>2</sub> e	76,719	70,649
Category 2 – Capital goods	tCO <sub>2</sub> e	36,796	20,299
Category 3 – Fuel and energy related activities (not included in Scope 1 or 2)	tCO <sub>2</sub> e	30,056	35,495
Category 4 – Upstream transportation and distribution	tCO <sub>2</sub> e	4,276	3,144
Category 5 – Waste generated in operations	tCO <sub>2</sub> e	1,303	1,179
Category 6 – Business travel	tCO <sub>2</sub> e	1,10,405	1,20,629
Category 7 – Employee commuting	tCO <sub>2</sub> e	2,64,255	2,43,326
Total Scope 3 emissions per rupee of turnover	tCO <sub>2</sub> e/rupee turnover	0.00000021	0.00000021
<b>Total Scope 3 emission intensity</b> (Optional) – the relevant metric may be selected by the entity	(tCO <sub>2</sub> e/FTE)*	<b>0.82</b>	<b>0.78</b>

\*The year end headcount data (as on March 31, 2025) has been used for the intensity calculations.

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

Yes. Independent assurance has been carried out by KPMG.

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities<sup>86</sup>.

S/N	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
	<p>Chandaka Wildlife sanctuary authority has developed the trench followed by 5 feet wall with fencing along the border of the sanctuary so that the possibility of elephants crossing the trench is eliminated hence, any impact of TCS operations on wildlife is not expected. However, TCS has undertaken following initiatives:</p> <ul style="list-style-type: none"> <li>Minimizing light pollution around the wildlife sanctuary</li> <li>Internal initiatives within its campus towards biodiversity conservation and enhancement</li> <li>Internal initiatives towards water and waste management</li> </ul>	<ul style="list-style-type: none"> <li>Installation of inward facing low intensity peripheral lights</li> <li>Plantation of native/indigenous plants, medicinal and spice garden, butterfly garden</li> <li>Provision of organic waste technologies- Vermicomposting and organic waste converter</li> <li>Provision of rainwater harvesting structure and sewage treatment plant (STP)</li> </ul>	<ul style="list-style-type: none"> <li>Inward direction peripheral lights of low intensity to avoid any impact on wildlife movement. High mast lights in TCS parking area are switched off after 11 pm.</li> <li>Protection of native/medicinal, plant species as well as butterfly species.</li> <li>Garden and food waste vermicomposting and organic waste composting technology has been installed to generate organic manure and it is reused for landscaping.</li> <li>100% treatment and recycling of wastewater inside the premises.</li> <li>Groundwater recharging pits for enriching the water table.</li> </ul>

As a proactive initiative, TCS has included 'Urban Biodiversity' conservation as an integral part of TCS Environmental Sustainability Policy and its long-term plan for sustainable development. Biodiversity action plan is implemented across 18 TCS campuses in India to conserve and enhance urban biodiversity. Biodiversity mapping for various flora and fauna species is conducted on an annual basis. TCS campuses across India are home to over 590+ flora species and 180+ fauna species.

<sup>85</sup> GRI 305-3, GRI 305-4; TCS has incorporated the emission accounting methodology as proposed by SBTi during the process of near-term target validation in FY 2025. This approach follows the GHG minimum boundary requirements. SBTi's guidance has been considered while calculating emissions for both FY 2024 and FY 2025

<sup>86</sup> GRI 304-2, GRI 304-3

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, as per the following format:**

S/N	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	HVAC energy efficiency projects	<ul style="list-style-type: none"> <li>Energy efficient AHU's</li> <li>VRF systems for 24X7/systems on variable load</li> </ul>	3.23 Mn kWh energy savings
2	UPS based energy efficiency projects	<ul style="list-style-type: none"> <li>UPS consolidation and Modular UPS</li> </ul>	1.02 Mn kWh energy savings
3	Energy efficiency due to green buildings	<ul style="list-style-type: none"> <li>Roof Underdeck Insulation</li> <li>Roof tiling to increase Solar Reflective Index (SRI)</li> <li>CTI Certified Cooling Towers</li> <li>Renewable Energy use</li> <li>LED luminaires</li> </ul> <p>Note : the above list is indicative only</p>	5.10 Mn kWh energy savings
4	Energy Monitoring and Analytics (Clever Energy + Resource Optimization Center)	<ul style="list-style-type: none"> <li>Set Point modulation</li> <li>Equipment Schedule Change</li> <li>Operational Optimization</li> <li>Alert based Monitoring</li> </ul>	3.12 Mn kWh avoided energy consumption

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

The business continuity and disaster management (BCM) function supports the strategic objective of the organization, protects business interest, and proactively strengthens the organization's ability to effectively respond to internal and external threats and enable seamless, continued delivery of critical business operations, in the event of any disruption. The end-to-end framework is effectively managed through defined Policy, Procedures, Guidelines and through in-house developed tools that support planning and communication with all stakeholders. The framework is fully compliant and certified to ISO 22301:2019, CMMI-SVC and is integrated with TCS quality management system for consistent deployment across the organization.

6. **Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard<sup>87</sup>.**

No significant adverse impact reported from TCS' value chain.

7. **Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts<sup>88</sup>.**

TCS launched its Supplier Sustainability Assessment Platform during FY 2023. During FY 2025, 23.8% of value chain partners (by spend) were successfully assessed for sustainability criteria. Through this platform, TCS will continue to engage its suppliers on sustainability assessments, training and awareness to help them improve their sustainability performance.

8. **How many Green Credits have been generated or procured by the listed entity:**

Nil

**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<sup>89</sup>**

TCS is associated with various leading trade bodies/industry chambers/associations in India. All these associations have a PAN- India presence and work in close collaboration with governments- central and state. In addition, TCS collaborates with bilateral/multilateral international chambers, based out of India, on multiple technology and trade related matters.

<sup>87</sup> GRI 308-2

<sup>88</sup> GRI 308-1, GRI 308-2

<sup>89</sup> GRI 2-28

- 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<sup>89</sup>

S/N	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	National Association of Software and Service Companies (NASSCOM)	National
2	Confederation of Indian Industry (CII)	National
3	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
4	Associated Chambers of Commerce & Industry of India (ASSOCHAM)	National
5	Public Affairs Forum of India (PAFI)	National
6	The Institute of Management Consultants of India (IMCI)	National
7	Telecom Equipment and Services Export Promotion Council (TEPC)	National
8	Indo American Chamber of Commerce (IACC)	National
9	Bombay Chamber of Commerce and Industry (BCCI)	National
10	IMC Chamber of Commerce and Industry	National

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

Name of authority	Brief of the case	Corrective action taken
	NA	

### Leadership Indicators

1. Details of public policy positions advocated by the entity:

S/N	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly/ Others – please specify)	Web Link, if available
1	SEZ notification regarding Rule 43A.	<ul style="list-style-type: none"> <li>Industry meetings with Ministry of Electronics and Information &amp; Technology (MeitY), Department of Commerce, Ministry of Finance (MoF)</li> <li>Participation in round tables discussions and consultations organized by CII, FICCI, NASSCOM</li> <li>Recommendations submitted to relevant government departments and trade associations on request</li> </ul>	Yes	As and when required	
2	MeitY, GOI, launched the NPIT 2012 with a vision to strengthen India's position as the Global IT hub. As the technology sector evolves rapidly, the GOI is planning to come up with a new IT policy to address the present challenges and accelerate the growth of the Indian IT industry. Recommendations for the same has been submitted to the Government.	<ul style="list-style-type: none"> <li>Industry meetings with MeitY</li> <li>Participation in round tables discussions and consultations organized by industry associations such as FICCI, NASSCOM, etc</li> </ul>	Yes	As and when required	<a href="https://www.tcs.com/investor-relations/public-policy-positions-details">https://www.tcs.com/investor-relations/public-policy-positions-details</a>

S/N	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly/Others – please specify)	Web Link, if available
3	EFFO Concerns: Discussion on Concerns related to PF transfer policies and EPFO portal.	<ul style="list-style-type: none"> <li>Participation in round tables discussions and consultations organized by NASSCOM</li> <li>Meeting with Government officials Commissioner</li> </ul>	Yes	As and when required	<a href="https://www.tcs.com/investor-relations/public-policy-positions-details">https://www.tcs.com/investor-relations/public-policy-positions-details</a>
4	To strengthen India’s global momentum in Digital Public Infrastructure (DPI), TCS is actively collaborating with the Government. The Company’s discussion centre around critical DPI aspects, aligning with national priorities to deliver scalable, innovative and inclusive solutions.	<ul style="list-style-type: none"> <li>Meeting with relevant government departments- G20 Division, Ministry of External Affairs, Ministry of Electronics and IT</li> </ul>	Partially	As and when required	
5	PM Internship Scheme Union Budget 2024-25 has proposed a scheme for providing internship opportunities to 1 crore youths in 500 top companies in a span of 5 years.	<ul style="list-style-type: none"> <li>Industry meetings with Ministry of Corporate Affairs</li> <li>Participation in round tables discussions and consultations organized by NASSCOM and CII</li> </ul>	Yes	As and when required	
6	MeitY has drafted the Digital Personal Data Protection (DPDP) Rules, 2025 to facilitate the implementation of the DPDP Act, 2023. It aims to strengthen the legal framework for the protection of digital personal data by providing necessary details and an actionable framework. Stakeholders are invited to share feedback/comments on the draft rules.	<ul style="list-style-type: none"> <li>Meeting with Ministry of Communications and Information Technology</li> <li>Meeting with National Informatics Centre Services Inc</li> </ul>	No	As and when required	

**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<sup>90</sup>.**

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant web link
NA					

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

S/N	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)
NA						

3. **Describe the mechanisms to receive and redress grievances of the community<sup>91</sup>.**

TCS fosters a culture that empowers communities and promotes open communication of concerns and grievances through multiple channels. Regional leaders maintain strong ground-level connections and provide regular feedback. Detailed information on how the Company document, evaluate, and address stakeholder feedback, concerns, and grievances is outlined in TCS' sustainability policies available on TCS website. TCS evaluates its programs using a professionally designed ROI framework: 1) 'R' - Reach: Represents the number of direct beneficiaries impacted by a program or initiative. 2) 'O' - Outcome: Reflects the intended results linked to the program. 3) 'I' - Impact: Indicates transformative changes in the mental, socio-cultural, physical, economic, or political aspects of beneficiaries' lives. Post-program implementation, feedback is collected through surveys and questionnaires and is systematically incorporated into future initiatives.

4. **Percentage of input material (inputs to total inputs by value) sourced from suppliers<sup>92</sup>:**

	FY 2025 (%)	FY 2024 (%)
Directly sourced from MSMEs/small producers	7.8	6.0
Sourced directly from within India	46.6	33.5

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 2025 (%)	FY 2024 (%)
Rural	0.0	0.0
Semi-Urban	0.0	0.0
Urban	4.9	4.7
Metropolitan	95.1	95.3

(Places are categorized as per RBI Classification System- rural/semi-urban/urban/metropolitan)

- Numbers mentioned above are specific to India geography.
- Classification is based on the RBI Guidelines and Census 2011. As per the latest census all urban would be classified as Metropolitan based on the population index.

<sup>90</sup> GRI 413-1

<sup>91</sup> GRI 2-16, GRI 2-25, GRI 2-26, GRI 413-1

<sup>92</sup> GRI 204-1

**Leadership Indicators**

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

Details of negative social impact identified	Corrective action plan
NA	

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

S/N	Program	State	Aspirational District	Amount spent (in ₹ crore)
1	Go Innovate Together (goIT)	Uttar Pradesh, Andhra Pradesh	Bahraich, Balrampur, Chandauli, Chitrakoot, Fatehpur, Siddharth Nagar, Sonbhadra, Visakhapatnam, Vizianagaram, Y.S.R.	0.9
2	Ignite My Future (IMF)	Telangana, Uttar Pradesh, Gujarat, Rajasthan, Uttarakhand, Andhra Pradesh	Adilabad, Bahraich, Balrampur, Bhadradi Kothagudem, Chandauli, Chitrakoot, Fatehpur, Khammam, Narmada, Shrivasti, Siddharth Nagar, Sirohi, Sonbhadra, Udham Singh Nagar, Visakhapatnam, Vizianagaram, Warangal, Y.S.R.	0.9
3	Literacy as a Service (LaaS)	Andhra Pradesh, Jharkhand, Odisha	East Singhbhum, Rayagada, Visakhapatnam, Vizianagaram, Y.S.R.	0.8
4	BridgeIT	Rajasthan, Jharkhand, Madhya Pradesh, Odisha, Bihar, Karnataka	Baran, Bokaro, Chhatarpur, Dholpur, Gajapati, Gaya, Hazaribagh, Khunti, Latehar, Lohardaga, Muzaffarpur, Nawada, Raichur, Ramgarh, Ranchi, Rayagada, West Singhbhum, Yadgir.	2.3

- The amount mentioned above is for the entire program across all districts (not only the aspirational ones).

3. a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? (Yes/No)

While procuring goods/services from MSME vendors, TCS treats MSME vendors at par with non MSME vendors. However, TCS follows preferential payment norms for MSME vendors.

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

Vendors qualified as MSME by Government agency.

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

Please refer to answer for Q.4 in Principle 8, Essential indicators.

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

S/N	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating Benefit share
NA				

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.**

NA

6. **Details of beneficiaries of CSR Projects:**

S/N	CSR Project	No. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	goIT	85,668	79.0
2	IMF	2,72,823	81.0
3	LaaS	4,12,216	100.0
4	BridgelIT	7,46,409	88.0

**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<sup>93</sup>.**

TCS' customers are large enterprises, typically those within the Fortune 1000 or Global 2000 rankings. It offers various channels for customers to report complaints or provide feedback.

Each customer concern is addressed with the utmost care at all levels. TCS teams acknowledge and analyze incidents, developing an action plan to resolve them. The team collaborates with the customer to evaluate the action plan and keeps them regularly informed about the progress of the actions taken, ensuring the highest level of customer satisfaction.

For specific complaints related to privacy, customers can report incidents to TCS' Data Protection or Privacy Officers. The contact details for these officers are available on the website (<https://www.tcs.com/who-we-are/legal/tcs-privacy-notice>) or as otherwise notify the customers from time to time.

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	NA
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025		Remarks	FY 2024		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy**	34	0	-	24	0	-
Advertising	NA					
Cyber-security	1	0	-	NIL		
Delivery of essential services	NIL					
Restrictive Trade Practices	NIL					
Unfair Trade Practices	NIL					

\*TCS treats customers as consumers

\*\*These complaints pertain to accidental data sharing with unintended recipients

<sup>93</sup> GRI 2-16, GRI 2-25, GRI 2-26

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

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<sup>94</sup>.**

TCS has Information Security policy covering cybersecurity. Policy is available at TCS website. <https://www.tcs.com/who-we-are/legal/security-policy>

TCS has deployed cybersecurity framework which is aligned with NIST Cybersecurity Framework<sup>95</sup>

The Company's commitment to privacy is espoused in TCS Global Privacy Policy (<https://www.tcs.com/who-we-are/legal/privacy-policy-commitment>).

TCS has defined and implemented a Global Privacy policy that is applicable to all its subsidiaries, branches, lines of businesses, and functions.

The Global Privacy policy covers all stakeholders across the value chain including – employees (full-time and contracted), job applicants, customers, partners, vendors/suppliers, and any other stakeholder whose Personal Data is processed. All third parties (vendors/suppliers) are engaged/contracted with adequate due diligence, and commitment towards privacy obligations.

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.**

One ransomware incident was experienced by one of the Company's subsidiary, C-Edge Technologies Limited, which has been reported to Indian Computer Emergency Response Team (CERT-In). The correction carried out includes a detailed breach assessment covering entire network, rebuilding major part of the infrastructure and enhanced monitoring with state of art tools.

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

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

1

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

NIL

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

No impact as the systems were immediately quarantined and remedial steps were taken.

**Leadership Indicators**

1. **Channels/platforms where information on products and services of the entity can be accessed (provide web link, if available).**  
[www.tcs.com](http://www.tcs.com)

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

NA

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

Each customer relationship in TCS has a business continuity mechanism to handle any disruption of services/products and a suitable communication plan.

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

NA

<sup>94</sup> GRI 2-23

<sup>95</sup> National Institute of Standards and Technology (NIST) Cybersecurity Framework (CSF) is published by NIST (Standards Institute in USA) which enables organization to improve Cybersecurity for its critical infrastructure.

# Independent Practitioners' Reasonable Assurance Report

To the Board of Directors of Tata Consultancy Services Limited

## Reasonable Assurance report on the sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) Core Format

Assurance report on the sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) Core Format<sup>1</sup> (called 'Identified Sustainability Information' (ISI) of Tata Consultancy Services Limited (the 'Company'). The ISI is included in the Business Responsibility and Sustainability Reporting of the Company for the period from 1 April 2024 to 31 March 2025.

### Opinion

We have performed a reasonable assurance engagement on whether the Company's sustainability disclosures in the BRSR Core Format (refer to Annexure 1) for the period from 1 April 2024 to 31 March 2025 have been prepared in accordance with the reporting criteria (refer table below).

Identified Sustainability Information (ISI) subject to assurance	Period subject to assurance	Page number in the Integrated Annual Report	Reporting criteria
BRSR Core (refer Annexure – I)	From 1 April 2024 to 31 March 2025	127 to 164	<ul style="list-style-type: none"> <li>- Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR)</li> <li>- Guidance notes for BRSR format issued by SEBI</li> <li>- World Resource Institute (WRI) / World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standards)</li> </ul>

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 on pages 127 to 164 of the Integrated Annual Report for the period 1 April 2024 to 31 March 2025, is prepared, in all material respects, in accordance with the Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR) and as per the Reporting boundary set out in page: 128 of BRSR section of 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 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).

KPMG Assurance and Consulting Services LLP (the 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 opinion.

<sup>1</sup> Notified by SEBI vide circular number SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023

### Other information

The Company's management and the Board of Directors are responsible for the other information. The other information comprises the information included in the Company's Integrated Annual Report (but does not include the BRSR Core attributes and assurance report thereon).

Additionally, we have performed a limited assurance engagement on select BRSR and GRI indicators and issued an independent assurance report on 27 May 2025. Our report thereon is included with the other information.

Our reasonable assurance opinion on the BRSR Core attributes does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our assurance report of the BRSR Core attributes, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the BRSR Core attributes, our knowledge obtained in the assurance, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of this reasonable assurance report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Intended use or purpose

The ISI and our reasonable assurance report are intended for users who have reasonable knowledge of the BRSR Core 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 acknowledges for:

- designing, implementing and maintaining internal controls relevant to the preparation of the ISI 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 relevant report;
- preparing, fairly stating and properly calculating the ISI in accordance with the reporting criteria;
- ensuring the reporting criteria is available for the intended users with relevant explanations;
- 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 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 ISI 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.

### Inherent limitations

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

Measurement of certain amounts with respect to the BRSR Core metrics, some of which are estimates, is subject to substantial inherent measurement uncertainty, for example, GHG Footprint, 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 sustainability disclosures in the BRSR Core 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 Board of Directors of the Company

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

We exercised professional judgment 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 ISI covered by reasonable assurance, whether due to fraud or error. We identified and assessed the risks of material misstatement through understanding the ISI covered by reasonable assurance and the engagement circumstances. We also obtained an understanding of the internal control relevant to the ISI 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 criteria used by the Company in preparing the ISI covered by reasonable assurance;
- evaluated the appropriateness of reporting policies, quantification methods and models used in the preparation of the ISI covered by reasonable assurance and the reasonableness of estimates made by the Company; and
- evaluated the overall presentation of the ISI covered by reasonable assurance.

### Exclusions

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

- Any form of review of the commercial merits, technical feasibility, accuracy, compliance with applicable legislation for the project. We are not required to verify any of the judgements and commercial risks associated with the project, nor comment upon the possibility of the financial projections being achieved.
- The Company's statements that describe the strategy, progress on goals (other than those listed under the scope of assurance), 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.
- Operations of the Company other than those mentioned in the "Scope of Assurance".
- 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 2024 to 31 March 2025.

**For KPMG Assurance and Consulting Services LLP**

**Shivananda Shetty**

Partner

Date: 27 May 2025

Place: Gurugram

Annexure – I

BRSR Core attributes

Principle	Attribute/Area	Parameter/Metric	Type of Assurance
Principle 1- E8	Fairness in Engaging with Customers and Suppliers	Number of days of accounts payable	Reasonable
Principle 1- E9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	Reasonable
Principle 3- E1 c	Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers	Reasonable
Principle 3- E11		Details of safety related incidents (LTIFR, Recordable Injuries, Fatalities, High Consequence Injuries)	Reasonable
Principle 5- E3 b	Enabling Gender Diversity in Business	Gross wages paid to females as % of total wages paid by the entity	Reasonable
Principle 5- E7		Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013	Reasonable
Principle 6- E1	Energy Footprint	Total energy consumption	Reasonable
		Energy intensity (per rupee of turnover, per rupee of turnover adjusted for PPP, per physical output)	Reasonable
Principle 6- E3	Water Footprint	Provide details of water withdrawal by source	Reasonable
		Total water consumption	Reasonable
		Water consumption intensity (per rupee of turnover, per rupee of turnover adjusted for PPP, per physical output)	Reasonable
Principle 6- E4	Water Footprint	Water Discharge by destination and levels of Treatment	Reasonable
Principle 6- E7	GHG Footprint	Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Reasonable
		Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Reasonable
		GHG Emission Intensity (Scope 1+2) (per rupee of turnover, per rupee of turnover adjusted for PPP, per physical output)	Reasonable
Principle 6- E9	Embracing circularity-waste details	Provide details related to waste generated by category of waste	Reasonable
		Waste intensity (per rupee of turnover, per rupee of turnover adjusted for PPP, per physical output)	Reasonable
		Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations	Reasonable
		For each category of waste generated, total waste disposed by nature of disposal method	Reasonable
Principle 8- E4	Enabling Inclusive Development	Percentage of input material (inputs to total inputs by value) sourced from suppliers (MSMEs/small suppliers and directly within India)	Reasonable
Principle 8- E5		Wages paid to persons employed in smaller towns as % of total wage cost	Reasonable
Principle 9- E7	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events	Reasonable

